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16250 Bircher Ave.
Granada Hills, Ca.
91344

Jan. 24, 1978

004876

Mr Donald A. Purdy, Jr.

I have had xerox's made of my tax returns and am enclosing the copies for the years 1967 to 1976.

I and my wife have looked in the various places where we normally keep our important papers and we could not find the tax returns for the years 1962 to 1966.

We have moved four times since we left Dallas in 1966. It is possible that we disposed of them in the process of moving from one place to another. We probably never anticipated any further use for them.

Should there be any other documents that I have in my possession and you are in need of them during the course of your investigation I will be happy to mail them to you.

Sincerely Yours
Samuel D. Ruby

Form **5329**
Department of the Treasury
Internal Revenue Service

# Return for Individual Retirement Savings Arrangement

**(Under Sections 408 or 409 of the Internal Revenue Code)**
▷ Attach to Form 1040.

**1976**
Only This Side of Form is Open to Public Inspection

If you have established a retirement savings arrangement you must complete Part I and Part II and attach this form to your individual income tax return, Form 1040. In addition: **(1)** if you claim a deduction on your Form 1040 for contributions to your retirement savings arrangement, complete Part III; **(2)** if you have made contributions in excess of your allowable limitation for this year or prior years, complete Part IV; **(3)** if you are not yet age 59½ when you receive a distribution from your retirement savings arrangement which is not due to a disability, a rollover contribution to another plan or retirement savings arrangement, or the transfer of an amount to a former spouse under a divorce decree, you must complete Part V; **(4)** if you are 70½ or older on the last day of the year, see instructions to determine if you are required to complete Part VI.

Name
SAMUEL D RUBY

Address (Number and street)
16250 BIRCHER ST

City or town, State and ZIP code
GRANADA HILLS CA

If you are not required to file a Form 1040 check here . . . . . ☐

**Part I** **Individual and Retirement Savings Information**

1 Type of individual retirement savings arrangement:
- (a) ☐ Individual retirement account
- (b) ☐ Individual retirement annuity
- (c) ☐ Individual retirement bonds

2 Were you during any part of the year an active participant in a qualified pension, profit-sharing or stock bonus plan, including a qualified Keogh (HR 10) plan, or were you covered under a section 403(b) annuity or custodial account or under a government retirement plan other than the Social Security or Railroad Retirement Acts? (Volunteer firemen and military reservists see specific instructions for line 2) . . . . . ☐ Yes ☒ No

If "Yes," you are not allowed a deduction for your 1976 contributions to your individual retirement arrangement.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature | Date

Preparer's signature (other than taxpayer) | 95-2941449 Preparer's identification number (see General Instruction B) | Date

13717 VANOWEN ST VAN NUYS CA 91405
Preparer's address and ZIP code

Form **5329**

**Part II** **Attach Copy B of Form 5498 here ▷**

Your Social Security Number . . . . . . . . . . . . . . . . . . . . . . . . . . ▷ 322-12-7997

3 If filed by surviving spouse or beneficiary of an individual who created this retirement savings arrangement check here ▷ ☐ and enter name and social security number of individual for whom the arrangement was established ▶

4 Indicate your age as of the end of the year (If you checked item 3 do not complete this item):
(a) ☐ Under age 59½
(b) ☐ Age 59½ to 70½
(c) ☐ Over age 70½ (if you check item (c) complete Part VI below)

5 (a) If, during the year, you received a distribution of your entire account from a qualified pension, profit-sharing or stock bonus plan, because either (i) you terminated employment or (ii) your employer terminated the plan, and you transferred (rolled over) such distribution to your arrangement, check here . . . . ☐

(b) If you checked (a) did you transfer the entire amount of the distribution (less any amounts you contributed to the qualified plan—see instructions) to your arrangement within 60 days of receipt of such distribution (or 12/31/76 if (a)(ii) applies and you received such distribution prior to 11/2/76)? . . . ☐ Yes ☐ No

(c) If (b) was "Yes," complete lines (i) through (iii) below:

| | Month | Day | Year |
|---|---|---|---|
| *(i)* Date of transfer to arrangement | | | |
| *(ii)* Date distribution was made to you from the plan | | | |

*(iii)* Name of trustee or insurance company to which the transfer was made (If bonds were purchased state "Bonds") ▶

(d) *(i)* If within one taxable year, you received a distribution of your entire account from your employer's qualified pension, profit-sharing or stock bonus plan because the plan was terminated by your employer did you:
(A) receive such amount on or after July 4, 1974 but prior to January 1, 1976,
(B) transfer such amount, reduced by the amount of the income tax paid on the distribution on your 1974 or 1975 income tax return, to an arrangement and
(C) file a claim for refund of such tax paid? (Check "Yes" only if (A), (B) and (C) ALL apply.) . . ☐ Yes ☐ No

*(ii)* If (d)(i) is "Yes," and you have received such refund or credit for such tax paid enter:

| | Month | Day | Year |
|---|---|---|---|
| (A) Date refund or credit received | | | |
| (B) Date refund or amount of credit was contributed to your retirement savings arrangement | | | |

**Note:** *See Definition C in the Instructions concerning rollover contributions.*

| | Month | Day | Year |
|---|---|---|---|
| 6 If, during the year, you transferred any funds from one retirement savings arrangement to another retirement savings arrangement, enter the date of transfer here | | | |

**Caution:** *Such a transfer may be a taxable distribution.*

7 If, during the tax year covered by this form, you have entered into a prohibited transaction under section 4975 or borrowed any amount from your retirement savings arrangement or pledged any part of your arrangement as security for a loan, check here . . . . . . . . . ☐

**Note:** *See instructions for the tax consequences of such transactions.*

**Part III** **Computation of Allowable Deduction**
**(If you have entered into a prohibited transaction under section 4975, do not complete Part III or Part IV for the retirement savings arrangement with which you entered into such prohibited transaction.)**

| | |
|---|---|
| 8 Wages, tips and other compensation from Form 1040 (if a joint return do not include compensation of spouse) (See definition B in the instructions for the meaning of compensation.) | |
| 9 15% of line 8 or $1,500, whichever is lesser (if you are 70½ or over or answered "Yes" to line 2, enter zero) | |
| 10 Amount paid by you or on your behalf under all your retirement savings arrangements (do **not include** any amounts which were considered as "rollover contributions," see lines 5 and 6, or the purchase price of any individual retirement bonds redeemed within 12 months of their date of purchase (see instructions) **or life insurance portion of your endowment premium as reported on Form 5498 box 6**) | -0- |
| 11 Allowable deduction, lesser of line 9 or line 10 (enter here and on Form 1040, line 40a) ▶ | -0- |

**Part IV** **Tax on Excess Contributions**

| | |
|---|---|
| 12 Tax on excess contributions (see Part IV of the Specific Instructions if Part III, line 10 exceeds line 11). Enter tax from worksheet here and on Form 1040, line 61 ▶ | |

**Part V** **Tax on Premature Distributions**

| | |
|---|---|
| 13 Tax on premature distributions (see Part V of the Specific Instructions if you received a distribution from your retirement savings arrangement before you have attained age 59½). Enter tax from worksheet here and on Form 1040, line 57. ▶ | |

**Part VI** **Tax on Undistributed Retirement Accounts and Annuities**
**(See Instructions before completing this Part.)**

| | |
|---|---|
| 14 Tax based on current year distribution method, see worksheet in Instructions | |
| 15 Tax based on aggregate distribution methods, see worksheet in Instructions | |
| 16 Tax due, lesser of line 14 or 15, enter here and on Form 1040, in your total for line 62. On the dotted line to the left of the line 62 entry space write "4974 tax," and show the amount ▶ | |

☆ U.S. GOVERNMENT PRINTING OFFICE: 1976—O-218-176 E.I. 13-2687299

Form **1040** Department of the Treasury—Internal Revenue Service
# U.S. Individual Income Tax Return 1976

This space for IRS use only

For the year January 1–December 31, 1976, or other taxable year beginning , 1976 ending , 19 .

Please print or type

Name (If joint return, give first names and initials of both): SAMUEL + PHYLLIS
Last name: Ruby
Your social security number: 322 12 7997

Present home address (Number and street, including apartment number, or rural route): 16250 BIRCHER ST
For Privacy Act Notification, see page 5 of Instructions.
Spouse's social security no.: 349 18 1420

City, town or post office, State and ZIP code: GRANADA HILLS CA
Occupation: Yours ▷ S/E; Spouse's ▷ S/E

**Filing Status** (Check only ONE box)

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▷
4 ☐ Unmarried Head of Household. See page 7 of instructions to see if you qualify ▷
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▷ 19 ). See page 7 of Instructions.

**Exemptions**

6a Regular ☐ Yourself ☐ Spouse — Enter number of boxes checked ▷ 2
b First names of your dependent children who lived with you: ELISA, THOMAS — Enter number ▷ 2
c Number of other dependents (from line 7) ▷
d Total (add lines 6a, b, and c) ▷ 4
e Age 65 or older ☐ Yourself ☐ Spouse; Blind ☐ Yourself ☐ Spouse — Enter number of boxes checked ▷
f TOTAL (add lines 6d and e) ▷ 4

7 Other dependents:

| (a) Name | (b) Relationship | (c) Months lived in your home. If born or died during year, write B or D. | (d) Did dependent have income of $750 or more? | (e) Amount furnished for dependent's support: By YOU. If 100% write ALL. | By OTHERS including dependent. |
|---|---|---|---|---|---|
| | | | | $ | $ |

8 **Presidential Election Campaign Fund** ▷ Do you wish to designate $1 of your taxes for this fund? Yes / No. If joint return, does your spouse wish to designate $1? Yes / No. Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

**Income**

| Line | Description | | Amount |
|---|---|---|---|
| 9 | Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 6 of Instructions.) | 9 | -0- |
| 10a | Dividends (See pages 9 and 16 of Instructions) ........, 10b less exclusion ........, Balance ▷ (If gross dividends and other distributions are over $400, list in Part I of Schedule B.) | 10c | -0- |
| 11 | Interest income. {If $400 or less, enter total without listing in Schedule B; If over $400, enter total and list in Part II of Schedule B} | 11 | 5195 |
| 12 | Income other than wages, dividends, and interest (from line 37) | 12 | 2546 |
| 13 | Total (add lines 9, 10c, 11 and 12) | 13 | 7741 |
| 14 | Adjustments to income (such as moving expense, etc. from line 42) | 14 | -0- |
| 15a | Subtract line 14 from line 13 | 15a | 7741 |
| b | Disability income exclusion (sick pay) (attach Form 2440) | 15b | -0- |
| c | **Adjusted gross income.** Subtract line 15b from line 15a, then complete Part III on back. (If less than $8,000, see page 2 of Instructions on "Earned Income Credit.") | 15c | 7741 |

**Tax, Payments and Credits**

| Line | Description | | Amount |
|---|---|---|---|
| 16 | Tax, check if from: ☒ Tax Table ☐ Schedule G ☐ Tax Rate Schedule X, Y or Z ☐ Form 2555 OR ☐ Schedule D ☐ Form 4726 | 16 | -0- |
| 17a | Multiply $35.00 by the number of exemptions on line 6d — 17a: 140 | | |
| b | Enter 2% of line 47 but not more than $180 ($90 if box 3 is checked) — 17b; Enter larger of a or b (If box on line 3 is checked see page 10 of Instructions) | 17c | 140 |
| 18 | Balance. Subtract line 17c from line 16 and enter difference (but not less than zero) | 18 | -0- |
| 19 | Credits (from line 54) | 19 | |
| 20 | Balance. Subtract line 19 from line 18 and enter difference (but not less than zero) | 20 | -0- |
| 21 | Other taxes (from line 62) | 21 | 280 |
| 22 | Total (add lines 20 and 21) | 22 | 280 |
| 23a | Total Federal income tax withheld. (attach Forms W-2, or W-2P to front) — 23a | | |
| b | 1976 estimated tax payments (include amount allowed as credit from 1975 return) — 23b: 602 | | |
| c | Earned income credit. (from page 2 of Instructions) — 23c | | |
| d | Amount paid with Form 4868 — 23d | | |
| e | Other payments (from line 66) — 23e | | |
| 24 | **TOTAL** (add lines 23a through e) ▷ | 24 | 602 |

Pay amount on line 25 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

**Due or Refund**

| Line | Description | | Amount |
|---|---|---|---|
| 25 | If line 22 is larger than line 24, enter **BALANCE DUE IRS** ▷ (Check here ▷ ☐, if Form 2210 or Form 2210F is attached. See page 10 of instructions.) | 25 | |
| 26 | If line 24 is larger than line 22, enter amount **OVERPAID** ▷ | 26 | 322 |
| 27 | Amount of line 26 to be **REFUNDED TO YOU** ▷ | 27 | 222 |
| 28 | Amount of line 26 to be credited on 1977 estimated tax ▷ 28: 100 | | |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here

▷ Your signature — Date | ▷ Preparer's signature (and employer's name, if any) — Date

▷ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) | ▷ 95-2941449 Identifying number (see instructions) — Address (and ZIP code)

Please attach Copy B of Forms W-2 here

Please attach Check or Money Order here

218-052-2

## Part I Income other than Wages, Dividends and Interest

| | | | |
|---|---|---|---|
| 29 | Business income or (loss) (attach Schedule C) | 29 | 3546 |
| 30a | Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) | 30a | (1000) |
| b | 50% of capital gain distributions (not reported on Schedule D—see page 10 of Instructions) | 30b | |
| 31 | Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) | 31 | |
| 32a | Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) | 32a | |
| b | Fully taxable pensions and annuities (not reported on Schedule E—see page 10 of Instructions) | 32b | |
| 33 | Farm income or (loss) (attach Schedule F) | 33 | |
| 34 | State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see page 10 of Instructions) | 34 | |
| 35 | Alimony received | 35 | |
| 36 | Other (state nature and source—see page 11 of Instructions) ▶ | 36 | |
| 37 | Total (add lines 29 through 36). Enter here and on line 12 ▶ | 37 | 2546 |

## Part II Adjustments to Income

| | | | |
|---|---|---|---|
| 38 | Moving expense (attach Form 3903) | 38 | |
| 39 | Employee business expense (attach Form 2106) | 39 | |
| 40a | Payments to an individual retirement arrangement from attached Form 5329, Part III | 40a | |
| b | Payments to a Keogh (H.R. 10) retirement plan | 40b | |
| 41 | Forfeited interest penalty for premature withdrawal (see page 12 of Instructions) | 41 | |
| 42 | Total (add lines 38 through 41). Enter here and on line 14 ▶ | 42 | |

## Part III Tax Computation

| | | | |
|---|---|---|---|
| 43 | Adjusted gross income (from line 15c). If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 9 of Instructions | 43 | 7741 |
| 44a | If you itemize deductions, check here ▶ ☐, and enter total from Schedule A, line 40, and attach Schedule A | | |
| b | Standard deduction—If you do not itemize deductions, check here ▶ ☐, and: If you checked the box on line 2 or 5, enter the greater of $2,100 OR 16% of line 43—but not more than $2,800; 1 or 4, enter the greater of $1,700 OR 16% of line 43—but not more than $2,400; 3, enter the greater of $1,050 OR 16% of line 43—but not more than $1,400 | 44 | 5686 |
| 45 | Subtract line 44 from line 43 and enter difference (but not less than zero) | 45 | 2055 |
| 46 | Multiply total number of exemptions claimed on line 6f by $750 | 46 | 3000 |
| 47 | Taxable income. Subtract line 46 from line 45 and enter difference (but not less than zero) | 47 | -0- |

- If line 47 is $20,000 or less and you did not average your income on Schedule G, or figure your tax on Form 2555, Exemption of Income Earned Abroad, find your tax in Tax Table. Enter tax on line 16 and check appropriate box.
- If line 47 is more than $20,000, figure your tax on the amount on line 47 by using Tax Rate Schedule X, Y, Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, tax from Form 2555 or maximum tax from Form 4726. Enter tax on line 16 and check appropriate box.

## Part IV Credits

| | | | |
|---|---|---|---|
| 48 | Credit for the elderly (attach Schedules R & RP) | 48 | |
| 49 | Credit for child care expenses (attach Form 2441) | 49 | |
| 50 | Investment credit (attach Form 3468) | 50 | |
| 51 | Foreign tax credit (attach Form 1116) | 51 | |
| 52 | Contributions to candidates for public office credit (see page 12 of Instructions) | 52 | |
| 53 | Work Incentive (WIN) Credit (attach Form 4874) | 53 | |
| 54 | Total (add lines 48 through 53). Enter here and on line 19 ▶ | 54 | |

## Part V Other Taxes

| | | | |
|---|---|---|---|
| 55 | Tax from recomputing prior-year investment credit (attach Form 4255) | 55 | |
| 56 | Minimum tax. Check here ▶ ☐, and attach Form 4625 | 56 | |
| 57 | Tax on premature distributions from attached Form 5329, Part V | 57 | |
| 58 | Self-employment tax (attach Schedule SE) | 58 | 280 |
| 59 | Social security tax on tip income not reported to employer (attach Form 4137) | 59 | |
| 60 | Uncollected employee social security tax on tips (from Forms W-2) | 60 | |
| 61 | Excess contribution tax from attached Form 5329, Part IV | 61 | |
| 62 | Total (add lines 55 through 61). Enter here and on line 21 ▶ | 62 | 280 |

## Part VI Other Payments

| | | | |
|---|---|---|---|
| 63 | Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 13 of Instructions) | 63 | |
| 64 | Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) | 64 | |
| 65 | Credit from a Regulated Investment Company (attach Form 2439) | 65 | |
| 66 | Total (add lines 63 through 65). Enter here and on line 23e ▶ | 66 | |

# Schedules A&B—Itemized Deductions AND Dividend and Interest Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

**1976**

Name(s) as shown on Form 1040: S + P. Ruby

Your social security number: 322 12 7997

## Schedule A—Itemized Deductions (Schedule B on back)

**Medical and Dental Expenses** (not compensated by insurance or otherwise) (See page 13 of Instructions.)

| | | |
|---|---|---|
| 1 One half (but not more than $150) of insurance premiums for medical care. (Be sure to include in line 10 below) | | |
| 2 Medicine and drugs | | |
| 3 Enter 1% of line 15c, Form 1040 | | |
| 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | | |
| 5 Enter balance of insurance premiums for medical care not entered on line 1 | | |
| 6 Enter other medical and dental expenses: | | |
| a Doctors, dentists, nurses, etc. | | |
| b Hospitals | | |
| c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶ SCH | | |
| 7 Total (add lines 4 through 6c) | | |
| 8 Enter 3% of line 15c, Form 1040 | | |
| 9 Subtract line 8 from line 7 (if less than zero, enter zero) | | |
| 10 Total (add lines 1 and 9). Enter here and on line 34 ▶ | 1941 | |

**Taxes** (See page 13 of Instructions.)

| | | |
|---|---|---|
| 11 State and local income | | |
| 12 Real estate | | |
| 13 State and local gasoline (see gas tax tables) | | |
| 14 General sales (see sales tax tables) | | |
| 15 Personal property | | |
| 16 Other (itemize) ▶ SCH | | |
| 17 Total (add lines 11 through 16). Enter here and on line 35 ▶ | 1128 | |

**Interest Expense** (See page 14 of Instructions.)

| | | |
|---|---|---|
| 18 Home mortgage | | |
| 19 Other (itemize) ▶ SCH | | |
| 20 Total (add lines 18 and 19). Enter here and on line 36 ▶ | 2517 | |

**Contributions** (See page 15 of Instructions for examples.)

| | | |
|---|---|---|
| 21 a Cash contributions for which you have receipts, cancelled checks or other written evidence | | |
| b Other cash contributions. List donees and amounts. ▶ SCH | | |
| 22 Other than cash (see page 15 of instructions for required statement) | | |
| 23 Carryover from prior years | | |
| 24 Total contributions (add lines 21a through 23). Enter here and on line 37 ▶ | 100 | |

**Casualty or Theft Loss(es)** (See page 15 of Instructions.)
**Note:** *If you had* **more than one loss,** *omit lines 25 through 28 and see page 15 of Instructions for guidance.*

| | | |
|---|---|---|
| 25 Loss before insurance reimbursement | | |
| 26 Insurance reimbursement | | |
| 27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero) | | |
| 28 Enter $100 or amount on line 27, whichever is smaller | | |
| 29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 38 ▶ | 0 | |

**Miscellaneous Deductions** (See page 15 of Instructions.)

| | | |
|---|---|---|
| 30 Alimony paid | | |
| 31 Union dues | | |
| 32 Other (itemize) ▶ | | |
| 33 Total (add lines 30 through 32). Enter here and on line 39 ▶ | 0 | |

**Summary of Itemized Deductions** **A**

| | | |
|---|---|---|
| 34 Total medical and dental—line 10 | 1941 | |
| 35 Total taxes—line 17 | 1128 | |
| 36 Total interest—line 20 | 2517 | |
| 37 Total contributions—line 24 | 100 | |
| 38 Casualty or theft loss(es)—line 29 | 0 | |
| 39 Total miscellaneous—line 33 | 0 | |
| 40 Total deductions (add lines 34 through 39). Enter here and on Form 1040, line 44 ▶ | 5686 | |

218-054-1

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side): S+P RUDY

Your social security number: 322 12 7997

## Part I Dividend Income

**Note:** *If gross dividends (including capital gain distributions) and other distributions on stock are $400 or less, do not complete this part. But enter gross dividends less the sum of capital gain distributions and non-taxable distributions, if any, on Form 1040, line 10a (see note below).*

1 Gross dividends (including capital gain distributions) and other distributions on stock. (List payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

| | |
|---|---|
| | |

2 Total of line 1 . . . . . . . . . .

3 Capital gain distributions (see page 16 of Instructions. Enter here and on Schedule D, line 7). See note below

4 Nontaxable distributions (see page 16 of Instructions) . . . .

5 Total (add lines 3 and 4) . . . . .

6 **Dividends before exclusion (subtract line 5 from line 2).** Enter here and on Form 1040, line 10a . . . . . . . . .

## Part II Interest Income

**Note:** *If interest is $400 or less, do not complete this part. But enter amount of interest received on Form 1040, line 11.*

7 Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see page 16 of Instructions). (List payers and amounts)

| Payer | Amount |
|---|---|
| NOTE ON WOODLEY BISTRO | 4959 |
| UAL | 17 |
| TRANSWORLD | 11 |
| ✓ ✓ | 191 |
| WORLD | 17 |

8 **Total interest income.** Enter here and on Form 1040, line 11 . . . . . . . 5195

**Note:** *If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 30b.*

B

## Part III Foreign Accounts and Foreign Trusts

1 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? . . . . . ☐ Yes ☒ No

*If "Yes," attach Form 4683 (For definitions, see Form 4683.)*

2 Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? . . . . . ☐ Yes ☒ No

*If "Yes," attach Form 4683 (For definitions, see Form 4683.)*

☆ U.S. GOVERNMENT PRINTING OFFICE: 1976—O-218-054 218–054–1

**SCHEDULE C (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Profit or (Loss) From Business or Profession
(Sole Proprietorship)
Partnerships, Joint Ventures, etc., Must File Form 1065.
▶ Attach to Form 1040. ▶ See Instructions for Schedule C (Form 1040).

**1976**

Name of proprietor: S & P Ruby
Social security number: 322 12 7997

A Principal business activity (see Schedule C Instructions) ▶ SERVICE ; product ▶ SNACK BAR
B Business name ▶ WOODLEY BISTRO COFFEE SHOP C Employer identification number ▶ 95-2651578
D Business address (number and street) ▶ 16055 VENTURA BLVD
City, State and ZIP code ▶ ENCINO CA 91316

(C)

| | Yes | No |
|---|---|---|
| E Indicate method of accounting: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other ▶ | | |
| F Were you required to file Form W-3 or Form 1096 for 1976 (see Schedule C Instructions)? | X | |
| If "Yes," where filed ▶ | | |
| G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1976? | X | |
| H Method of inventory valuation ▶ ........ Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation) | | X |

**Income**

| | | | |
|---|---|---|---|
| 1 | Gross receipts or sales $........ Less: returns and allowances $........ Balance ▶ | 1 | |
| 2 | Less: Cost of goods sold and/or operations (Schedule C-1, line 8) | 2 | |
| 3 | Gross profit | 3 | |
| 4 | Other income (attach schedule) | 4 | |
| 5 | **Total income** (add lines 3 and 4) | 5 | |

**Deductions**

| | | | |
|---|---|---|---|
| 6 | Depreciation (explain in Schedule C-3) | 6 | |
| 7 | Taxes on business and business property (explain in Schedule C-2) | 7 | |
| 8 | Rent on business property | 8 | |
| 9 | Repairs (explain in Schedule C-2) | 9 | |
| 10 | Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself) | 10 | |
| 11 | Insurance | 11 | |
| 12 | Legal and professional fees | 12 | |
| 13 | Commissions | 13 | |
| 14 | Amortization (attach statement) | 14 | |
| 15 | (a) Pension and profit-sharing plans (see Schedule C Instructions) | 15(a) | |
| | (b) Employee benefit programs (see Schedule C Instructions) | (b) | |
| 16 | Interest on business indebtedness | 16 | |
| 17 | Bad debts arising from sales or services | 17 | |
| 18 | Depletion | 18 | |
| 19 | Other business expenses (specify): | | |
| | (a) | | |
| | (b) | | |
| | (c) | | |
| | (d) | | |
| | (e) | | |
| | (f) | | |
| | (g) | | |
| | (h) | | |
| | (i) | | |
| | (j) | | |
| | (k) Total other business expenses (add lines 19(a) through 19(j)) SCA | 19(k) | |
| 20 | **Total deductions** (add lines 6 through 19(k)) | 20 | |
| 21 | Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 29. **ALSO** enter on Schedule SE, line 5(a) | 21 | 3546 |

**SCHEDULE C-1.—Cost of Goods Sold and/or Operations** (See Schedule C Instructions for Line 2)

| | | | |
|---|---|---|---|
| 1 | Inventory at beginning of year (if different from last year's closing inventory, attach explanation) | 1 | |
| 2 | Purchases $........ Less: cost of items withdrawn for personal use $........ Balance ▶ | 2 | |
| 3 | Cost of labor (do not include salary paid to yourself) | 3 | |
| 4 | Materials and supplies | 4 | |
| 5 | Other costs (attach schedule) | 5 | |
| 6 | Total of lines 1 through 5 | 6 | |
| 7 | Less: Inventory at end of year | 7 | |
| 8 | Cost of goods sold and/or operations. Enter here and on line 2 above | 8 | |

**Did you claim a deduction for expenses of an office in your home?** ☐ Yes ☐ No

218-055-1

## SCHEDULE C–2.—Explanation of Lines 7 and 9

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |

## SCHEDULE C–3.—Depreciation (See Schedule C Instructions for Line 6)

If you need more space, use Form 4562.

| a. Description of property | b. Date acquired | c. Cost or other basis | d. Depreciation allowed or allowable in prior years | e. Method of computing depreciation | f. Life or rate | g. Depreciation for this year |
|---|---|---|---|---|---|---|
| 1 Total additional first-year depreciation (do not include in items below) → | | | | | | |
| 2 Other depreciation: | | | | | | |
| | | | SCH | | | 106 |
| 3 Totals | | | | | | |
| 4 Less amount of depreciation claimed in Schedule C–1, page 1 | | | | | | |
| 5 Balance—Enter here and on page 1, line 6 | | | | | | 106 |

## SCHEDULE C–4.—Expense Account Information (See Schedule C Instructions for Schedule C–4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $25,000, or for yourself if your expense account allowance plus line 21, page 1, is less than $25,000.

| Name | Expense account | Salaries and Wages |
|---|---|---|
| Owner | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☐ No

(2) Living accommodations (except employees on business)? ☐ Yes ☐ No

(3) Employees' families at conventions or meetings? ☐ Yes ☐ No

(4) Employee or family vacations not reported on Form W-2? ☐ Yes ☐ No

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**SCHEDULE D (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Capital Gains and Losses

(Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)
▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

**1976**

Name(s) as shown on Form 1040: S. + P. Ruby

Social security number: 322 12 7997

D

## Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (Mo., day, yr.) | c. Date sold (Mo., day, yr.) | d. Gross sales price | e. Cost or other basis, as adjusted (see Instruction F) and expense of sale | f. Gain or (loss) (d less e) |
|---|---|---|---|---|---|
| 1 | | | | | |

| | | |
|---|---|---|
| 2 Enter your share of net short-term gain or (loss) from partnerships and fiduciaries | 2 | |
| 3 Enter net gain or (loss), combine lines 1 and 2 | 3 | |
| 4 Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction I) | 4 | (741) |
| 5 Net short-term gain or (loss), combine lines 3 and 4 | 5 | (741) |

## Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

| a. Kind of property and description | b. Date acquired | c. Date sold | d. Gross sales price | e. Cost or other basis | f. Gain or (loss) |
|---|---|---|---|---|---|
| 6 | | | | | |
| INSTALLMENT SALE | | | | | 5355 |

| | | |
|---|---|---|
| 7 Capital gain distributions | 7 | |
| 8 Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A) | 8 | |
| 9 Enter your share of net long-term gain or (loss) from partnerships and fiduciaries | 9 | |
| 10 Enter your share of net long-term gain from small business corporations (Subchapter S) | 10 | |
| 11 Net gain or (loss), combine lines 6 through 10 | 11 | |
| 12 Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction I) | 12 | (5839) |
| 13 Net long-term gain or (loss), combine lines 11 and 12 | 13 | (484) |

## Part III Summary of Parts I and II *(If You Have Capital Loss Carryovers From Years Beginning Before 1970, Do Not Complete This Part. See Form 4798, Parts III, IV and V.)*

| | | |
|---|---|---|
| 14 Combine lines 5 and 13, and enter the net gain or (loss) here | 14 | |
| 15 **If line 14 shows a gain—** a Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part IV for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 | 15a | |
| b Subtract line 15a from line 14. Enter here and on Form 1040, line 30a | 15b | |
| 16 **If line 14 shows a loss—** a Enter one of the following amounts: *(i)* If line 5 is zero or a net gain, enter 50% of line 14; *(ii)* If line 13 is zero or a net gain, enter line 14; or, *(iii)* If line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 | 16a | |
| b Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of: *(i)* The amount on line 16a; *(ii)* $1,000 ($500 if married and filing a separate return); or, *(iii)* Taxable income, as adjusted (see Instruction J) SEE 4798 | 16b | (1000) |

218-056-1

## Part IV Computation of Alternative Tax (See Instruction S to See if the Alternative Tax Will Benefit You)

| | | |
|---|---|---|
| 17 Enter amount from Form 1040, line 47 | 17 | |
| 18 Enter amount from line 15a (or Form 4798, Part IV, line 8(a)) | 18 | |
| 19 Subtract line 18 from line 17 (if line 18 exceeds line 17, do not complete the rest of this part. The Alternative Tax will not benefit you) | 19 | |
| **Note:** *If line 18 does not exceed $25,000 ($12,500 if married filing separately), omit lines 20 through 23 and enter zero on line 24.* | | |
| 20 Enter $25,000 ($12,500 if married filing separately) | 20 | |
| 21 Add lines 19 and 20 | 21 | |
| 22 Tax on amount on line 17* — 22 | | |
| 23 Tax on amount on line 21* — 23 | | |
| 24 Subtract line 23 from line 22 | 24 | |
| 25 Tax on amount on line 19* | 25 | |
| 26 Enter 50% of line 18 but not more than $12,500 ($6,250 if married filing separately) | 26 | |
| 27 Alternative Tax—add lines 24, 25, and 26. If smaller than the tax figured on the amount on Form 1040, line 47, enter this alternative tax on Form 1040, line 16. Also check the Schedule D box on Form 1040, line 16 | 27 | |

*If the amount on which the tax is to be computed is $20,000 or less use the Tax Table; if more than $20,000 use Tax Rate Schedule X, Y, or Z.

| Note: Enter your capital loss carryovers from 1976 to 1977: | Pre-1970 | Post-1969 |
|---|---|---|
| Short-term (from Form 4798, Part II or Part V) | Ø | Ø |
| Long-term (from Form 4798, Part II or Part V) | 7958 | 484 |

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**SCHEDULE SE (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Computation of Social Security Self-Employment Tax

▶ Each self-employed person must file a Schedule SE. ▶ Attach to Form 1040.
▶ See Instructions for Schedule SE (Form 1040).

**1976**

- **If you had wages, including tips, of $15,300 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule** (unless you are eligible for the Earned Income Credit). See Instructions.
- **If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.**

**Important.**—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD): SAM RUBY

Social security number of self-employed person ▶ 322 12 7997

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

- If you have only farm income complete Parts I and III.
- If you have only nonfarm income complete Parts II and III.
- If you have both farm and nonfarm income complete Parts I, II, and III.

## Part I Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if your gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

| | | Line | Amount | |
|---|---|---|---|---|
| **REGULAR METHOD** 1 Net profit or (loss) from: | a Schedule F, line 54 (cash method), or line 72 (accrual method) | 1a | | |
| | b Farm partnerships | 1b | | |
| 2 Net earnings from farm self-employment (add lines 1a and b) | | 2 | | |
| **FARM OPTIONAL METHOD** 3 If gross profits from farming[1] are: | a Not more than $2,400, enter two-thirds of the gross profits | | | |
| | b More than $2,400 and the net farm profit is less than $1,600, Enter $1,600 | 3 | | |
| 4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method | | 4 | | |

[1] Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 70 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K–1 (Form 1065), line 14) as explained in instructions for Schedule SE.

## Part II Computation of Net Earnings from NONFARM Self-Employment

| | | Line | Amount | |
|---|---|---|---|---|
| **REGULAR METHOD** 5 Net profit or (loss) from: | a Schedule C, line 21. (Enter combined amount if more than one business.) | 5a | 3546 | |
| | b Partnerships, joint ventures, etc. (other than farming) | 5b | | |
| | c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ▶ ☐ and enter zero on this line | 5c | | |
| | d Service with a foreign government or international organization | 5d | | |
| | e Other (See Form 1040 instructions for line 36.) Specify ▶ | 5e | | |
| 6 Total (add lines 5a through e) | | 6 | 3546 | |
| 7 Enter adjustments if any (attach statement) | | 7 | | |
| 8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) | | 8 | 3546 | |

If line 8 is $1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12b, Part III.

*Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than $1,600 and less than two-thirds of your gross nonfarm profits,[2] and you had actual net earnings from self-employment of $400 or more for at least 2 of the 3 following years: 1973, 1974, and 1975. The nonfarm optional method can only be used for 5 taxable years.*

**SE**

**NONFARM OPTIONAL METHOD**

| | Line | Amount | |
|---|---|---|---|
| 9 a Maximum amount reportable, under both optional methods combined (farm and nonfarm) | 9a | $1,600 | 00 |
| b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero) | 9b | | |
| c Balance (subtract line 9b from line 9a) | 9c | | |
| 10 Enter two-thirds of gross nonfarm profits[2] or $1,600, whichever is smaller | 10 | | |
| 11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller | 11 | | |

[2] Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K–1 (Form 1065), line 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on line 5c, d, and e, as adjusted by line 7.

## Part III Computation of Social Security Self-Employment Tax

| | Line | Amount | |
|---|---|---|---|
| 12 Net earnings or (loss): a From farming (from line 4) | 12a | | |
| b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) | 12b | 3546 | |
| 13 Total net earnings or (loss) from self-employment reported on line 12. **(If line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of schedule.)** | 13 | 3546 | |
| 14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1976 is | 14 | $15,300 | 00 |
| 15 a Total "FICA" wages and "RRTA" compensation — 15a | | | |
| b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA — 15b | | | |
| c Total of lines 15a and b | 15c | | |
| 16 Balance (subtract line 15c from line 14) | 16 | | |
| 17 Self-employment income—line 13 or 16, whichever is smaller | 17 | 3546 | |
| 18 Self-employment tax. (If line 17 is $15,300.00, enter $1,208.70; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 58 | 18 | 280 | |

218–060–1

Form 4798

Department of the Treasury
Internal Revenue Service

# Capital Loss Carryover

**(Computations of Capital Loss Carryovers and Summary of Capital Gains and Losses if Pre-1970 Capital Losses are Carried to 1976.)**

▶ Attach to Form 1040.

**1976**

Name(s) as shown on Form 1040: S.+P Ruby

Social Security Number: 322 12 7997

**Note:** *Complete Only Page 1 of This Form to Compute Your Capital Loss Carryover if Your 1975 Schedule D (Form 1040), lines 4(a) and 12(a), DO NOT SHOW A LOSS.*

## Part I Post-1969 Capital Loss Carryovers to 1976 (Complete this part if the amount on your 1975 Schedule D (Form 1040), line 16(a), is larger than the loss deducted on your 1975 Form 1040, line 29a.)

### Section A.—Short-term Capital Loss Carryover

| | | | |
|---|---|---|---|
| 1 Enter loss shown on your 1975 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 6—then go to line 7 | 1 | | |
| 2 Enter gain shown on your 1975 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero | 2 | | |
| 3 Reduce any loss on line 1 to the extent of any gain on line 2 | 3 | | |
| 4 Enter amount shown on your 1975 Form 1040, line 29a | 4 | | |
| 5 Enter smaller of line 3 or 4 | 5 | | |
| 6 Excess of amount on line 3 over amount on line 5 | 6 | | |

**Note:** *The amount on line 6 is your short-term capital loss carryover from 1975 to 1976 that is attributable to years beginning after 1969. Enter this amount on your 1976 Schedule D (Form 1040), line 4.*

### Section B.—Long-term Capital Loss Carryover

| | | | |
|---|---|---|---|
| 7 Line 4 less line 5 (Note: If you ignored lines 2 through 6, enter amount from your 1975 Form 1040, line 29a) | 7 | | |
| 8 Enter loss from your 1975 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12 | 8 | | |
| 9 Enter gain shown on your 1975 Schedule D (Form 1040), line 5. If that line is blank or shows a loss, enter a zero | 9 | | |
| 10 Reduce any loss on line 8 to the extent of any gain on line 9 | 10 | | |
| 11 Multiply amount on line 7 by 2 | 11 | | |
| 12 Excess of amount on line 10 over amount on line 11 | 12 | | |

**Note:** *The amount on line 12 is your long-term capital loss carryover from 1975 to 1976 that is attributable to years beginning after 1969. Enter this amount on your 1976 Schedule D (Form 1040), line 12.*

## Part II Post-1969 Capital Loss Carryovers from 1976 to 1977 (Complete this part if the amount on your 1976 Schedule D (Form 1040), line 16a, is larger than the loss deducted on your 1976 Form 1040, line 30a.)

### Section A.—Short-term Capital Loss Carryover

| | | | |
|---|---|---|---|
| 1 Enter loss shown on your 1976 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 6—then go to line 7 | 1 | | |
| 2 Enter gain shown on your 1976 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero | 2 | | |
| 3 Reduce any loss on line 1 to the extent of any gain on line 2 | 3 | | |
| 4 Enter amount shown on your 1976 Form 1040, line 30a | 4 | | |
| 5 Enter smaller of line 3 or 4 | 5 | | |
| 6 Excess of amount on line 3 over amount on line 5 | 6 | | |

**Note:** *The amount on line 6 is your short-term capital loss carryover from 1976 to 1977 that is attributable to years beginning after 1969. Enter this amount in the space provided on page 2 of your 1976 Schedule D (Form 1040).*

### Section B.—Long-term Capital Loss Carryover

| | | | |
|---|---|---|---|
| 7 Line 4 less line 5 (Note: If you ignored lines 2 through 6, enter amount from your 1976 Form 1040, line 30a) | 7 | | |
| 8 Enter loss from your 1976 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12 | 8 | | |
| 9 Enter gain shown on your 1976 Schedule D (Form 1040), line 5. If that line is blank or shows a loss, enter a zero | 9 | | |
| 10 Reduce any loss on line 8 to the extent of any gain on line 9 | 10 | | |
| 11 Multiply amount on line 7 by 2 | 11 | | |
| 12 Excess of amount on line 10 over amount on line 11 | 12 | | |

**Note:** *The amount on line 12 is your long-term capital loss carryover from 1976 to 1977 that is attributable to years beginning after 1969. Enter this amount in the space provided on page 2 of your 1976 Schedule D (Form 1040).*

## Do Not Complete the Rest of This Form if You Do Not Have a Pre-1970 Capital Loss Carryover to 1976 (See Instruction A).

### Instructions

**A. Who Should File.**—If your 1975 Schedule D (Form 1040), lines 4(a) and 12(a) show a loss: (1) use Part III, below, to determine your capital loss carryover to 1976; (2) complete your 1976 Schedule D (Form 1040), lines 1 through 13 to report capital gains and losses for the current year and any post-1969 capital loss carryovers; and (3) complete Part IV to figure your net capital gain or (loss) for 1976 and the capital loss limitation if necessary. Use Part V to figure capital loss carryover from 1976 to 1977 for pre-1970 losses or a combination of pre-1970 and post-1969 losses.

**B. Part IV, Line 19 or 33.**—If there is a gain and a loss on the lines mentioned in the instructions for Part IV, line 19 or 33, enter the gain reduced by the amount of the loss. If the loss exceeds the gain enter a zero. If there is a gain and no loss, just enter the gain.

**C. Part IV, Line 22 or 36.**—If there is a loss and a gain on the lines mentioned in the instructions for Part IV, line 22 or 36, enter the loss reduced by the amount of the gain. If the gain exceeds the loss enter a zero. If there is a loss and no gain, just enter the loss.

**D. Married Taxpayers Filing Separate Returns.**—If you are married and filing a separate return the limitation for Part IV, lines 9(b)(ii) and 27(b) is $500, increased by amounts attributable to pre-1970 short-term capital loss components, but the combined total may not exceed $1,000. If there is a loss in Part IV, line 2, complete Part IV, Section E. If there is a loss in Part IV, line 5, complete Part IV, Section D, lines 14 through 22 (assuming all the lines in Section D were not otherwise required to be completed) ignoring the note under line 14.

**E. Additional Information.**—For information about capital assets, investment interest expense deduction adjustment, alternative tax, etc., see the Instructions for Schedule D (Form 1040).

### Part III — Pre-1970 and Post-1969 Capital Loss Carryovers to 1976 (Complete this part if the amount on your 1975 Schedule D (Form 1040), line 16(a) or line 33, is larger than the loss deducted on your 1975 Form 1040, line 29a.)

| Line | Description | | Amount | | Amount |
|---|---|---|---|---|---|
| 1 | Enter loss shown on your 1975 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 20—then go to line 21 | | | 1 | (1741) |
| 2 | Enter gain shown on your 1975 Schedule D (Form 1040), line 13. If that line is blank or shows a loss enter a zero | | | 2 | -0- |
| 3 | Reduce loss on line 1 to the extent of any gain on line 2 | | | 3 | (1741) |
| | Note: *If line 4(a) on your 1975 Schedule D (Form 1040) is blank, IGNORE lines 4 through 11, enter a zero on line 12—then go to line 13.* | | | | |
| 4 | Combine lines 3 and 11 on your 1975 Schedule D (Form 1040). Enter the gain; if zero or a loss, enter a zero. Note: *If line 4 is zero IGNORE lines 5 through 11, enter on line 12 the loss from your 1975 Schedule D (Form 1040), line 4(a)—then go to line 13.* | 4 | 5105 | | |
| 5 | Enter any gain from your 1975 Schedule D (Form 1040), line 3 | 5 | -0- | | |
| 6 | Enter smaller of line 4 or 5 | 6 | -0- | | |
| 7 | Enter excess of gain on line 4 over line 6 | 7 | 5105 | | |
| 8 | Enter loss from your 1975 Schedule D (Form 1040), line 12(a); otherwise, enter a zero | 8 | (13322) | | |
| 9 | Reduce any gain on line 7 to the extent of any loss on line 8 | 9 | 0 | | |
| 10 | Enter loss from your 1975 Schedule D (Form 1040), line 4(a); otherwise enter a zero | 10 | 0 | | |
| 11 | Add the gains on lines 6 and 9 | 11 | 0 | | |
| 12 | Reduce the loss on line 10 to the extent of any gain on line 11 | | | 12 | 0 |
| 13 | Pre-1970 short-term capital loss (Enter smaller of line 3 or 12) | | | 13 | (1741) |
| 14 | Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13) | | | 14 | 0 |
| 15 | Enter any loss from line 13, above | 15 | (1741) | | |
| 16 | Enter loss deducted on your 1975 Form 1040, line 29a | 16 | 1000 | | |
| 17 | Pre-1970 short-term loss carryover to 1976 (excess of line 15 over line 16—if line 15 does not exceed line 16, enter zero). Enter here and in Part IV, line 2 | | | 17 | (741) |
| 18 | Enter any loss from line 14, above | 18 | 0 | | |
| 19 | Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero | 19 | 0 | | |
| 20 | Post-1969 short-term loss carryover to 1976 (excess of line 18 over line 19—if line 18 does not exceed line 19, enter zero). Enter here and on your 1976 Schedule D (Form 1040), line 4 | | | 20 | 0 |
| 21 | If you were required to complete Part IV of your 1975 Schedule D (Form 1040), enter any loss from your 1975 Schedule D (Form 1040), line 30; otherwise, enter zero | 21 | 8217 | | |
| 22 | Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero. (**Note:** *If you ignored lines 2 through 20 above, enter amount from your 1975 Form 1040, line 29a*) | 22 | 0 | | |
| 23 | Pre-1970 long-term loss carryover to 1976 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero). Enter here and in Part IV, line 5 | | | 23 | (8217) |
| 24 | If you were required to complete Part IV of your 1975 Schedule D (Form 1040), enter any loss from your 1975 Schedule D (Form 1040), line 31. However, if Part IV was not required, enter any loss from your 1975 Schedule D (Form 1040), line 13 | 24 | 5839 | | |
| 25 | Enter excess of line 22 over line 21 ..0.. × 2 (If line 22 does not exceed line 21, enter zero.) | 25 | 0 | | |
| 26 | Post-1969 long-term loss carryover to 1976 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on your 1976 Schedule D (Form 1040), line 12 | | | 26 | (5839) |

## Part IV Capital Gains and Losses

### Section A.—Short-term Capital Gains and Losses

| | | | |
|---|---|---|---|
| 1 Amount from 1976 Schedule D (Form 1040), line 5 | 1 | (741) | |
| 2 Amount from Part III, line 17 | 2 | ( | ) |
| 3 Net short-term gain or (loss), combine lines 1 and 2 | 3 | (741) | |

### Section B.—Long-term Capital Gains and Losses

| | | | |
|---|---|---|---|
| 4 Amount from 1976 Schedule D (Form 1040), line 13 | 4 | (484) | |
| 5 Amount from Part III, line 23 | 5 | (8217) | |
| 6 Net long-term gain or (loss), combine lines 4 and 5 | 6 | (8701) | |

### Section C.—Summary of Sections A and B

| | | | |
|---|---|---|---|
| 7 Combine lines 3 and 6 and enter the net gain or (loss) here | 7 | (9442) | |
| 8 If line 7 shows a gain— (a) Enter 50% of line 6 or 50% of line 7, whichever is smaller (see Schedule D (Form 1040), Part IV, for computation of alternative tax). Enter zero if there is a loss or no entry on line 6 | 8(a) | | |
| (b) Subtract line 8(a) from line 7. Enter here and on Form 1040, line 30a | (b) | | |
| 9 If line 7 shows a loss— If losses are shown on BOTH lines 5 and 6, omit lines 9(a) and (b) and go to Section D. Otherwise,<br>(a) Enter one of the following amounts:<br>(i) If line 3 is zero or a net gain, enter 50% of line 7;<br>(ii) If line 6 is zero or a net gain, enter amount from line 7; or<br>(iii) If line 3 and line 6 are net losses, enter amount on line 3 added to 50% of amount on line 6 | 9(a) | | |
| (b) Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of:<br>(i) The amount on line 9(a);<br>(ii) $1,000 (married taxpayers filing separate returns see Instruction D); or<br>(iii) Taxable Income, as adjusted (see Instruction J in Instructions for Schedule D (Form 1040)) | (b) | ( 1000 | ) |

### Section D.—Capital Loss Limitation—Where Losses Are Shown on Both Lines 5 AND 6 of Part IV

| | | | | | | |
|---|---|---|---|---|---|---|
| 10 Enter loss from line 3; if line 3 is zero or a gain, enter a zero | | | | 10 | | |
| 11 Enter loss from line 6 | | | | 11 | | |
| 12 Enter gain, if any, from line 3; if line 3 is zero or a loss, enter a zero | | | | 12 | | |
| 13 Reduce loss on line 11 to the extent of the gain, if any, on line 12 | | | | 13 | | |
| 14 Combine amounts on 1976 Schedule D (Form 1040), lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero | 14 | | | | | |
| **Note:** *If the entry on line 14 is zero, OMIT lines 15 through 21 and enter on line 22 the loss shown on line 5.* | | | | | | |
| 15 Enter gain, if any, from 1976 Schedule D (Form 1040), line 11 | 15 | | | | | |
| 16 Enter smaller of amount on line 14 or line 15 | 16 | | | | | |
| 17 Enter excess of gain on line 14 over amount on line 16 | 17 | | | | | |
| 18 Enter loss from line 2; if line 2 is blank, enter a zero | 18 | | | | | |
| 19 Reduce gain, if any, on line 17 to the extent of loss, if any, on line 18 (see Instruction B) | 19 | | | | | |
| 20 Enter loss from line 5 | 20 | | | | | |
| 21 Add the gain(s) on line(s) 16 and 19 | 21 | | | | | |
| 22 Reduce the loss on line 20 to the extent of the gain, if any, on line 21 (see Instruction C) | | | | 22 | | |
| 23 Enter smaller of amount on line 22 or line 13 (if line 22 is zero, enter a zero) | | | | 23 | | |
| 24 Subtract amount on line 23 from the loss on line 13 | | | | 24 | | |
| 25 Enter 50% of the amount on line 24 | | | | 25 | | |
| 26 Add lines 10, 23, and 25 | | | | 26 | | |
| 27 Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of:<br>(a) Amount on line 26;<br>(b) $1,000 (Married taxpayers filing separate returns see Instruction D); or<br>(c) Taxable Income, as adjusted (see Instruction J in Instructions for Schedule D (Form 1040)) | | | | 27 | ( | ) |

218-162-1

NAME S+P. Ruby CALENDAR YEAR 19 76

ADDRESS SOC. SEC. NO. 322-12-7997

# DEDUCTION SCHEDULE

| MEDICAL | STATE | FEDERAL |
|---|---|---|
| 2 MEDICINE/DRUGS | | |
| 3 LESS 1% A.G.I. (Line 18 - 1040) | | |
| 4 NET MED/DRUGS | | |
| 5 H & A INS. (½ + EXCESS) | | 1405 |
| 6a DR. | | |
| DR. | | |
| DR. | | |
| DR. | | |
| DR. | | 548 |
| DR. | | |
| DR. | | |
| DR. | | |
| | | |
| | | |
| 6b HOSPITAL | | |
| PROSTHETIC APPLIANCES | | |
| HEARING AID | | |
| | | |
| 6c AMBULANCE | | |
| LABORATORIES | | |
| TRAVEL FOR MED. 1000 | | 70 |
| | | |
| MEDICARE INS. | | |
| GLASSES | | |
| 7 MEDICAL EXPENSES | | 2023 |
| LESS REIMBURSED BY INS. | | |
| 8 LESS 3% ADJ. GROSS INC. | | 232 |
| 9 | | 1791 |
| I +: ½ (TO $150) OF H & A INS. | | 150 |
| 10 TOTAL MEDICAL DED. ▷ | 1941 | 1941 |

| TAXES | STATE | FEDERAL |
|---|---|---|
| 11 STATE & LOCAL INCOME | | 0 |
| 12 REAL ESTATE | | 924 |
| 13 STATE & LOCAL GASOLINE | | 48 |
| 14 GENERAL SALES TAX | | 134 |
| 15a PERSONAL PROPERTY | | |
| 15b PERSONAL PROPERTY AUTO | | 22 |
| 16 SALES TAX AUTO | | 0 |
| | | |
| | | |
| | | |
| | | |
| 17 TOTAL TAXES ▷ | 1128 | 1128 |

| INTEREST (TO WHOM PAID) | STATE | FEDERAL |
|---|---|---|
| 18 MORTGAGE | | 2482 |
| | | |
| | | |
| 19 INSTALLMENT LOANS | | 35 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 20 TOTAL INTEREST ▷ | 2517 | 2517 |

| CONTRIBUTIONS | STATE | FEDERAL |
|---|---|---|
| 21a CASH CONTRIBUTIONS | | |
| 21b PARTNERSHIP SHARE | | |
| GIRL/BOY SCOUTS | | |
| HEART FUND/CANCER FUND | | 100 |
| RED CROSS/UNITED FUND | | |
| XMAS & EASTER SEALS | | |
| MISC. ORGANIZED CHARITIES | | |
| POLITICAL CONTRIBUTIONS | | |
| CHURCHES | | |
| | | |
| | | |
| | | |
| 22 OTHER THAN CASH | | |
| 23 CARRY OVER FROM PRIOR YRS. | | |
| 24 TOTAL CONTRIBUTIONS ▷ | 100 | 100 |

| CASUALTY OR THEFT (LOSS(ES) | STATE | FEDERAL |
|---|---|---|
| 25 LOSS BEFORE ADJUSTMENT | | |
| 26 INSURANCE REIMBURSEMENT | | |
| 27 | | |
| 28 ($100 LIMITATION PER CAS.) | | |
| 29 TOT. CAS. OR THEFT LOSS ▷ | 0 | 0 |

| MISCELLANEOUS DEDUCTIONS | STATE | FEDERAL |
|---|---|---|
| 30 ALIMONY | | |
| 31 UNION/PROFESSIONAL DUES | | |
| 32 INCOME TAX PREPARATION | | |
| UNIFORMS/PROTEC. CLOTHING | | |
| SMALL TOOLS AND SUPPLIES | | |
| LAUNDRY AND CLEANING | | |
| AUTO USE/DAMAGE | | |
| INVEST.COUNSEL & PUBS.(Sched) | | |
| EMPLOYMENT AGENCY FEES | | |
| SAFE DEPOSIT BOX | | |
| TEL. REQ. IN BUSINESS | | |
| POLITICAL CONTRIBUTIONS | | |
| | | |
| | | |
| | | |
| | | |
| 33 TOTAL MISC. DED. ▷ | 0 | 0 |

| SUMMARY OF ITEMIZED DED. | STATE | FEDERAL |
|---|---|---|
| 34 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10) | | |
| 35 TOTAL TAXES (From Line 17) | | |
| 36 TOTAL INTEREST (Line 20) | | |
| 37 TOTAL CONTR. (Line 24) | | |
| 38 CAS. & THEFT LOSS(ES) (Line 29) | | |
| 39 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 33) | | |
| | | |
| 40 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 44 ▷ | 5686 | 5686 |

REMARKS



Form 101

NAME S&P Ruby

I.D. NO. OR SOC. SEC. NO. 322-12-7997

CALENDAR YEAR 1976

ADDRESS

FISCAL YEAR ENDING ______ 19 ____

## SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME  EMPLOYERS NO.

BUSINESS ADDRESS

| | | |
|---|---|---|
| TOTAL RECEIPTS | | 15947 |
| INVENTORY AT BEGINNING OF YEAR | 0 | |
| MERCHANDISE PURCHASED | 8856 | |
| LABOR | | |
| TOTAL | 8856 | |
| INVENTORY AT END OF YEAR | 2400 | 6456 |
| GROSS PROFIT | | 9491 |
| GROSS INCOME | | 9491 |
| **OTHER BUSINESS DEDUCTIONS** | | |
| ADVERTISING | 208 | |
| AUTO AND TRUCK EXPENSE | 900 | |
| BAD DEBTS | | |
| CASH SHORT | | |
| COMMISSIONS | | |
| DELIVERY | | |
| DEPRECIATION (SCHEDULE ATTACHED) | 106 | |
| DUES AND SUBSCRIPTIONS | | |
| ENTERTAINMENT AND PROMOTIONAL | | |
| INSURANCE | 637 | |
| INTEREST | 419 | |
| JANITOR SERVICE | | |
| LAUNDRY | | |
| LEGAL AND ACCOUNTING | 50 | |
| MAINTENANCE | | |
| OFFICE SUPPLIES AND EXPENSE | | |
| RENT | 1608 | |
| REPAIRS | 13 | |
| SALARIES AND WAGES | | |
| SALARIES OFFICERS | | |
| SUPPLIES | 1551 | |
| TAXES AND LICENSES | 284 | |
| TAXES - PAYROLL | | |
| TELEPHONE | 169 | |
| TRAVEL | | |
| UTILITIES | | |
| | | 5945 |
| NET PROFIT OR (LOSS) - FEDERAL RETURN | | 3546 |
| NET PROFIT OR LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.) | | |

PROFESSIONAL STATIONERS INC. FORM 104
LOS ANGELES, CALIF.

SCHEDULE ____

NAME S&P Ruby

ADDRESS

I.D. NO. OR SOC. SEC. NO. 322-12-7997

CALENDAR YEAR 19 76

FISCAL YEAR ENDING 19

## SCHEDULE OF DEPRECIATION / AMORTIZATION

| KIND OF PROPERTY | DATE ACQUIRED MO YR | COST OR OTHER BASIS | SPEC 20% DEP | | DEPRECIABLE BASIS | DEP ALLOWED PRIOR YEARS | REMAINING COST | METHOD | RATE(%) OR LIFE (YRS) | DEPRECIATION FOR THIS YEAR |
|---|---|---|---|---|---|---|---|---|---|---|
| EQUIP | 6/77 | 2112 | | | 2112 | 0 | 2112 | S.L. | 10YR | 106 |
| GOODWILL | | 13200 | | | | | | | | |
| TOTALS | | | | | | | | | | |
| Add 20% Additional Depreciation on Items Purchased THIS Year. | | | | | | | | | | |
| TOTAL DEPRECIATION THIS YEAR | | | | | | | | | | 106 |

PROFESSIONAL STATIONERS INC. LOS ANGELES, CALIF. FORM NO 102A

SCHEDULE

NAME Samuel & Phyllis Ruby — I.D. or SOC. SEC. NO. 322-12-7997 — Calendar Yr. 1975 — F/Y/E 19__

## GAINS ON INSTALLMENT SALES

DESCRIPTION OF PROPERTY Coffee Shop

DATE ACQUIRED 2/1/74 DATE SOLD 9/12/75

| TYPE OF ASSET: | CAPITAL | SEC. 1245 | SEC. 1250 |
|---|---|---|---|
| 1. SELLING PRICE: CASH | $ | $20148 | $ |
| 2. NOTES | | 48152 | |
| 3. MORTGAGE TRANSFERRED | | | |
| 4. OTHER | | | |
| 5. GROSS SALES PRICE (1+2+3+4) | | 68300 | |
| 6. COST OR BASIS | $ | $45228 | $ |
| 7. LESS ACCUMULATED DEPRECIATION | | | |
| 8. PRIOR TO 1–1–62 | | | |
| 9. PRIOR TO 1–1–64 | | | |
| 10. AFTER 12–31–61 | | 2313 | |
| 11. ST. LINE AFTER 12–31–63 | | | |
| 12. EXCESS OVER S/L 1–64/12–69 | | | |
| 13. EXCESS OVER S/L AFTER 12–31–69 | | | |
| 14. ADJUSTED BASIS (6–7 THRU 13) | | 42915 | |
| 15. EXPENSES OF SALE | | 238 | |
| 16. TOTAL ADJUSTED BASIS (14 + 15) | | 43153 | |
| 17. TOTAL GROSS PROFIT (5 – 16) | $ | | |
| 18. TOTAL GROSS PROFIT – ORDINARY | | $2313 | $ |
| 19. TOTAL GROSS PROFIT – OTHER | | $22834 | $ |
| 20. CONTRACT PRICE (1 + 2 + 4) | $ | $6830[illegible] | $ |
| 21. GROSS PROFIT % | % | 36.82% | % |
| 22. PAYMENTS RECEIVED YEAR OF SALE | | | |
| 23. CASH (1) | | 20148 | |
| 24. PRINCIPAL COLLECTIONS | | –0– | |
| 25. EXCESS MORTGAGE OVER BASIS | | –0– | |
| 26. OTHER (4) | | –0– | |
| 27. TOTAL PAYMENTS (23 THRU 26) | | 20148 | |
| 28. RECOGNIZED GAIN | | | |
| 29. RECOGNIZED GAIN – ORDINARY | | 2313 | |
| 30. RECOGNIZED GAIN – OTHER | | 5105 | |

| | | | ORDINARY INCOME | | | | | |
|---|---|---|---|---|---|---|---|---|
| TAXABLE YR. | TOTAL PAYMENTS | LESS INT. (TO PT. 2. SEC. 3) | SECTION 1245 | | SECTION 1250 | | CAPITAL GAIN | |
| | | | REPORTED | BALANCE | REPORTED | BALANCE | REPORTED | BALANCE |
| 1975 | 20148 | NONE | 7418 | 15416 | | | | |
| 1976 | 19503 | 4959 | 5355 | 10061 | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

PROFESSIONAL STATIONERS INC. LOS ANGELES, CALIF. FORM 96 — SCHEDULE ______

RESIDENT 540

# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR 1976

**PLACE PREADDRESSED LABEL HERE, if available.** (Correct name and address, if necessary)
Enter social security number(s) only if incorrect or not shown on label.

Check One: [X] Calendar Year [ ] Fiscal Year Ending ______ 1977

FOR PRIVACY NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS

NAME (If joint return, give first names and initials of both): SAMUEL + PHYLLIS
LAST NAME: Ruby

Your Social Security Number: 322 12 7997

PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route): 16250 BIRCHER ST

Spouse's Social Security Number: 349 18 1420

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE: GRANADA HILLS CA

OCCUPATION — Yours: S/E — Spouse's: S/E

**FILING STATUS**

1 [ ] Single (Check Only One)
2 [X] Married filing joint return (even if only one had income)
3 [ ] Separate return of married person—Enter spouse's social security number and full name here
4 [ ] Head of Household—Enter name of qualifying individual
5 [ ] Widow(er) with dependent child (Year spouse died 197_)

**EXEMPTION CREDITS**

| | | | |
|---|---|---|---|
| 6 | **Personal** { If line 1 or 3 checked, enter $25 / If line 2, 4 or 5 checked, enter $50 } | 6 | 50.00 |
| 7 | **Dependents** — Do not list the person who qualifies you as head of household. ELISA / THOMAS — Total Number 2 × $8 | 7 | 16.00 |
| 8 | **Blind** (see instructions) Number of blind exemptions ____ × $8 | 8 | .00 |
| 9 | **Total exemption credits** (add lines 6, 7 and 8) Enter here and on line 20 | 9 | 66.00 |

ATTACH COPY 2 OF FORM W-2 HERE

| | | | |
|---|---|---|---|
| 10 | **Wages, salaries, tips and other employee compensation** { Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 10 } | 10 | 0 |
| 11 | **Dividends**—before federal exclusion. Enter total (if over $400, complete and attach Schedule B(540)) | 11 | 0 |
| 12 | **Interest.** Enter total (if over $400, complete and attach Schedule B(540)) | 12 | 5195 |
| 13 | **Income other than wages, dividends and interest** (from line 48) | 13 | 2546 |
| 14 | **Total** (add lines 10, 11, 12 and 13) | 14 | 7741 |
| 15 | **Adjustments to income** (from line 55) | 15 | 0 |
| 16 | **Adjusted gross income** (subtract line 15 from line 14) | 16 | 7741 |

- **If you do NOT itemize deductions AND line 16 is under $15,000, find tax in Tax Table and enter on line 19.**
- **If you itemize deductions OR line 16 is $15,000 or more, complete lines 17 and 18.**

| | | | |
|---|---|---|---|
| 17 | **Deductions: Itemized** (from line 63) **OR STANDARD** ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked) | 17 | 5686 |
| 18 | **Taxable income** (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 | 18 | 2055 |
| 19 | **Tax from** (check one) [ ] Tax Table [X] Tax Rate Schedule [ ] Income Averaging Schedule (G or G-1) | 19 | 23 |
| 20 | **Total exemption credits** (from line 9, above) | 20 | 66 |
| 21 | **Tax liability** (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) | 21 | -0- |
| 22 | **Other credits** (from line 68—Including Special Low Income Tax Credit) | 22 | |
| 23 | **Net tax liability** (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) | 23 | -0- |
| 24 | **Other taxes** (from line 71) | 24 | |
| 25 | **Total tax liability** (add lines 23 and 24) | 25 | -0- |

ATTACH HERE

| | | | |
|---|---|---|---|
| 26 | **Total California income tax withheld** (attach W-2 or W-2P to face of this return) | 26 | 0 |
| 27 | **Renter's credit**—if you lived in rented property on March 1, 1976, complete Part 1 on page 2 | 27 | 0 |
| 28 | **1976 California estimated tax payments** | 28 | |
| 29 | **Excess California SDI tax withheld** (see instructions) | 29 | |
| 30 | **Total Credits.** | 30 | -0- |
| 31 | If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Mail return to: FRANCHISE TAX BOARD, SACRAMENTO, CA 95867 — PAY IN FULL → | 31 | -0- |
| 32 | If line 25 is smaller than line 30, enter amount OVERPAID | 32 | -0- |
| 33 | Amount of line 32 to be **REFUNDED TO YOU.** Allow at least six weeks. Mail return to: FRANCHISE TAX BOARD, P.O. BOX 13-540, SACRAMENTO, CA 95813 | 33 | -0- |
| 34 | Amount of line 32 to be credited on your 1977 ESTIMATED TAX | 34 | |

Do not write in these spaces: P / E / M / A / R

If you do **NOT** want State income tax forms and instructions mailed to you next year, check here [ ] *See Instructions, Page 9*

Write social security number on check or money order.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**SIGN HERE** Your signature ______ Date ______
Spouse's signature (if filing joint return) ______ Date ______

Preparer's signature (other than taxpayer) 95-2941449 ______ Date ______
Address (and Zip code)

## PART I – Renter's Credit – All questions must be answered

35 Did you, on March 1, 1976, live in rented property which was your principal residence? ☐ Yes ☑ No — If no, you may not claim this credit

36 Was the property you rented exempt from property tax? ☐ Yes ☐ No — If yes, you may not claim this credit

37 Did you live with any other person who claimed you as a dependent for income tax purposes? ☐ Yes ☐ No — If yes, you may not claim this credit

38 Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? ☐ Yes ☐ No — If yes, see page 3 of instructions

## PART II – Other Income

| | | | |
|---|---|---|---|
| 39 Business income (or loss) (attach Schedule C(540)) | | 39 | 3546 |
| 40 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) | | 40 | (1000) |
| 41 Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) | | 41 | |
| 42 Pensions and annuities (ATTACH SCHEDULE E FORM (540)) | | 42 | |
| 43 Rents and royalties (ATTACH SCHEDULE E FORM (540)) | | 43 | |
| 44 Partnerships (ATTACH SCHEDULE E FORM (540)) | | 44 | |
| 45 Estates and trusts (ATTACH SCHEDULE E FORM (540)) | | 45 | |
| 46 Farm income (or loss) (attach Schedule F(540)) | | 46 | |
| 47 Miscellaneous income | | | |
| (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) | 47a | | |
| (b) Alimony | 47b | | |
| (c) Other (state nature and source) | 47c | | |
| Enter total of lines 47(a), 47(b), and 47(c) | | 47 | |
| 48 Total (add lines 39 thru 47). Enter here and on line 13. | | 48 | 2546 |

## PART III – Adjustments to Income

| | | | |
|---|---|---|---|
| 49 "Sick pay," if included in line 10 (see instructions - attach Form FTB 3805T) | | 49 | |
| 50 Moving expenses (see instructions - attach Form FTB 3805U) | | 50 | |
| 51 Employee business expenses (See instructions - attach Form FTB 3805N) | | 51 | |
| 52 Military exclusion (see instructions) | | 52 | |
| 53(a) Payments to an individual retirement arrangement (attach FTB 3805P) | 53a | | |
| (b) Payments to a Keogh (H.R. 10) retirement plan | 53b | | |
| (c) Payments to a self-employed "Defined Benefit Plan" | 53c | | |
| Enter total of lines 53(a), 53(b), and 53(c) | | 53 | |
| 54 Forfeited interest penalty (see instructions) | | 54 | |
| 55 Total adjustments (add lines 49 thru 54). Enter here and on line 15 | | 55 | |

## PART IV – Itemized Deductions

**Attach Schedule A(540) and enter sub-totals on lines 56 thru 62, below**

| | | |
|---|---|---|
| 56 Total deductible medical and dental expenses (from Schedule A(540), line 10) | 56 | 1941 |
| 57 Total taxes (from Schedule A(540), line 17) | 57 | 1128 |
| 58 Total interest expense (from Schedule A(540), line 20) | 58 | 2517 |
| 59 Total contributions (from Schedule A(540), line 24) | 59 | 100 |
| 60 Total casualty loss (from Schedule A(540), line 29) | 60 | 0 |
| 61 Total miscellaneous deductions (from Schedule A(540), line 33) | 61 | 0 |
| 62 Total child care and adoption expenses (from Schedule A(540), line 37) | 62 | 0 |
| 63 Total itemized deductions (add lines 56 thru 62). Enter here and on line 17 | 63 | 5686 |

## PART V – Other Credits – SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW

| | | |
|---|---|---|
| 64 "Other State" net income tax credit (attach copy of other state return and Schedule S(540)) | 64 | |
| 65 Retirement income credit (attach Schedule R(540)) | 65 | |
| 66 Special low income tax credit (see special instructions) | 66 | |
| 67 Solar energy tax credit (see special instructions) | 67 | |
| 68 **TOTAL** (add lines 64 thru 67). Enter here and on line 22 | 68 | |

## PART VI – Other Taxes

| | | |
|---|---|---|
| 69 Tax on preference income (see instructions - attach Schedule P(540) | 69 | |
| 70 Tax on premature distributions from attached Form FTB 3805P | 70 | |
| 71 Total (add lines 69 and 70) enter here and on line 24 | 71 | |

## PART VII – Reconciliation to Federal Return – If adjusted gross income on Federal Return is different from line 16, page 1, explain below.

SCHEDULE A FORM 540

# CALIFORNIA
## ITEMIZED DEDUCTIONS
Attach to Form 540

TAXABLE 1976 YEAR

Name as shown on Form 540: S&P Ruby

Social Security Number: 322/72/7997

A

**USE ONLY IF YOU DO NOT USE THE TAX TABLE OR TAKE THE STANDARD DEDUCTION**

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| | | |
|---|---|---|
| 1. One half (but not more than $150) of insurance premiums for medical care | | |
| 2. Medicine and drugs | | |
| 3. Enter 1% of line 16, Form 540 | | |
| 4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | | |
| 5. Enter balance of insurance premiums for medical care not entered on line 1 | | |
| 6. Other medical and dental expenses: | | |
| (a) Doctors, dentists, nurses, etc. | | |
| (b) Hospitals | | |
| (c) Other (itemize) SCH | | |
| 7. Total—(Add lines 4, 5, 6a, b, and c) | | |
| 8. Enter 3% of line 16, Form 540 | | |
| 9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero) | | |
| 10. Total—(Add lines 1 and 9. Enter here and on Form 540, line 56) | 1941 | |

**Taxes**

| | | |
|---|---|---|
| 11. Auto license—Excess of registration and weight fees (see instructions) | | |
| 12. Real estate | | |
| 13. State and local gasoline | | |
| 14. General Sales | | |
| 15. Personal property (Boat and Aircraft) | | |
| 16. Other (itemize) SCH | | |
| 17. Total taxes—(Add lines 11 thru 16. Enter here and on Form 540, line 57) | 1128 | |

**Interest Expense**

| | | |
|---|---|---|
| 18. Home mortgage | | |
| 19. Other (itemize) SCH | | |
| 20. Total—(Add lines 18 and 19. Enter here and on Form 540, line 58) | 2517 | |

**Contributions**

| | | |
|---|---|---|
| 21(a). Cash contributions for which you have receipts, canceled checks, etc. | | |
| (b). Other cash contributions. List donees and amounts SCH | | |
| 22. Other than cash.—See instructions for required statement | | |
| 23. Carryover from 1974 & subsequent years — See instructions | | |
| 24. Total— (Add lines 21a thru 23. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, line 59) | 100 | |

**Casualty or Theft Loss(es)**

NOTE: If you had **more than one loss,** omit lines 25 through 28—See instructions for guidance

| | | |
|---|---|---|
| 25. Loss before insurance reimbursement | | |
| 26. Insurance reimbursement | | |
| 27. Subtract line 26 from line 25. Enter difference (If less than zero, enter zero) | | |
| 28. Enter $100 or amount on line 27, whichever is smaller | | |
| 29. Casualty or theft loss (subtract line 28 from line 27. Enter here and on Form 540, line 60) | 0 | |

**Miscellaneous Deductions**

| | | |
|---|---|---|
| 30. Alimony paid to: | | |
| 31. Employment Education Expense | | |
| 32. Union dues | | |
| Other (itemize) | | |
| 33. Total (Add lines 30 through 32. Enter here and on Form 540, line 61) | 0 | |

**Child Care and Adoption Expense**

| | | |
|---|---|---|
| 34. Child care expenses — Attach Form 3805X | | |
| 35. Total adoption expense | | |
| Less 3% of line 16, Form 540 | | |
| 36. Net adoption expenses—See instructions for maximum limitations | | |
| 37. Total child care and adoption expenses (add lines 34 and 36. Enter here and on Form 540, line 62) | 0 | |

SCHEDULE B FORM 540

# CALIFORNIA
## DIVIDEND AND INTEREST INCOME
Attach to Form 540

TAXABLE 1976 YEAR

Name as shown on Form 540 S&P Ruby

Social Security Number 322-12-7997

B

## PART I—DIVIDEND INCOME

**Line 1—Gross Dividends and Other Distributions on Stock**—If gross dividends and other distributions (including capital gain dividends) on stock were **$400 or less,** do not complete this part; but enter gross dividends (including capital gain distributions), less nontaxable portion, if any, on Form 540, page 1. Do NOT deduct the $100 federal exclusion.

"Capital gain dividends" are treated as ordinary dividends for State income tax purposes and **not** as capital gains as permitted under the federal law.

1. Gross dividends and other distributions on stock—List payers and amounts—Write (H), (W), (J), for stock held by husband, wife, jointly.

2. Total dividends

3. Nontaxable distributions

4. Taxable dividends—Subtract line 3 from line 2. Enter here and on line 11, form 540

## PART II—INTEREST INCOME

Interest on bonds, debentures, loans, notes, tax refunds and all types of savings accounts including banks, credit unions and postal savings is taxable.

Interest on the following obligations is exempt from tax:

(a) Bonds and other obligations (other than tax refunds) of the United States, the District of Columbia and territories of the United States. (Interest on Philippine Islands obligations issued on or after March 24, 1934 is not exempt.)

(b) Bonds (but not other obligations) of California and its political subdivisions issued after November 4, 1902.

(c) Interest on bonds of Alaska and Hawaii issued prior to their achieving statehood.

**Note:** If total taxable interest income was **$400 or less,** do not complete this part; but enter the total amount of interest received on Form 540, page 1.

1. Interest income—List payers and amounts

| | |
|---|---|
| NOTE ON WOODLEY BISTRO | 4959 |
| UAL | 17 |
| TRANS WORLD | 11 |
| ✓ ✓ | 191 |
| WORLD | 17 |

2. Total interest income. Enter here and on line 12, Form 540 5195

SCHEDULE C FORM 540

# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

TAXABLE 1976 YEAR

Attach this schedule to your income tax return, Form 540 or 540NR — Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR: S & P Ruby

Social Security Number: 322-12-7997

A. Name and Address of Business: WOODLEY BISTRO COFFEE SHOP, 16055 VENTURA BLVD ENCINO CA

B. Federal Employer I.D. No. 95-2651578

C. Principal business activity (i.e., retail—hardware; wholesale—tobacco; services—legal; etc.) SERVICE - SNACK BAR

D. Indicate method of accounting: ☐ cash; ☒ accrual; ☐ other

E. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☒ YES ☐ NO

F. Method of inventory valuation ▶ COST

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☐ NO If "Yes," attach explanation.

| Line | | | Balance ▶ |
|---|---|---|---|
| 1 | Gross receipts, sales, or fees $ ........ Less returns and allowances $ ........ | | |
| 2 | Inventory at beginning of year (if different from last year's closing inventory, attach explanation) | | |
| 3 | Purchases $ ........ Less cost of items withdrawn for personal use $ ........ | | |
| 4 | Cost of labor (do not include salary paid to yourself) | | |
| 5 | Materials and supplies | | |
| 6 | Other costs (explain in Schedule C-2 or attach Schedule) | | |
| 7 | **Total of lines 2 thru 6** | | |
| 8 | Inventory at end of this year | | |
| 9 | Cost of goods sold (subtract line 8 from line 7) | | |
| 10 | Gross profit (subtract line 9 from line 1) | | |
| 11 | Other income (attach schedule) | | |
| 12 | **Total Income** (add lines 10 and 11) | | |
| | **OTHER BUSINESS DEDUCTIONS** | | |
| 13 | Depreciation (explain in Schedule C-1 or attach Schedule) | | |
| 14 | Taxes on business and business property (explain in Schedule C-2 or attach Schedule) | | |
| 15 | Rent on business property | | |
| 16 | Repairs (explain in Schedule C-2 or attach Schedule) | | |
| 17 | Salaries and wages not included on line 4 (exclude any paid to yourself) | | |
| 18 | Insurance | | |
| 19 | Legal and professional fees | | |
| 20 | Commissions | | |
| 21 | Amortization (attach statement) | | |
| 22 | Retirement plans, etc. (other than your share, see instructions) | | |
| 23 | Interest on business indebtedness | | |
| 24 | Bad debts arising from sales or services (Not applicable if reporting on cash basis) | | |
| 25 | Depletion (attach schedule) | | |
| 26 | Other business expenses (explain in Schedule C-2 or attach Schedule) | | |
| 27 | **Total of lines 13 thru 26** | | |
| 28 | Net profit (or loss) (subtract line 27 from line 12). Enter here and on Page 2, Form 540 or 540NR | SCH | 3546 |

Schedule C-1 Depreciation Claimed on line 13.

| Group and guideline class or description of property | Date Acquired | Cost or other basis | Depreciation allowed (or allowable) in prior years | Method of computing depreciation | Life or Rate | Depreciation for this year |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | SCH | | | 106 |
| | | | | | | |

Schedule C-2 Explanation of Lines 6, 14, 16, and 26.

| LINE NO. | EXPLANATION | AMOUNT | LINE NO. | EXPLANATION | AMOUNT |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |

(Rev. 1975)

SCHEDULE F ON REVERSE

SCHEDULE D FORM 540

# CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE 1976 YEAR

Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR: S & P Ruby

Social Security Number: 322 12 7997

D

### PART I—Assets Held One Year or Less

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or loss (d. less e.) |
|---|---|---|---|---|---|
| 1. | | | | | |
| 2. Enter gain (or loss), if applicable, from line 17, Schedule D-1 (540) (attach copy) | | | | | |
| 3. Enter your share of net gain or loss from partnerships and fiduciaries | | | | | |
| 4. Net gain or loss, combine lines 1, 2 and 3 | | | | | |

### PART II—Assets Held More Than One Year But Not More Than Five Years

| a. | b. | c. | d. | e. | f. |
|---|---|---|---|---|---|
| 5. INSTALLMENT SALE | | | | | 5355 |
| 6. Enter gain (or loss), if applicable, from line 19, Schedule D-1 (540) (attach copy) | | | | | |
| 7. Enter your share of net gain or loss from partnerships and fiduciaries | | | | | |
| 8. Net gain or loss, combine lines 5, 6 and 7 (If gain, see 540 instructions, line 24a (Preference Income)) | | | | | 5355 |

### PART III—Assets Held More Than Five Years

| a. | b. | c. | d. | e. | f. |
|---|---|---|---|---|---|
| 9. | | | | | |
| 10. Enter gain (or loss), if applicable, from line 21, Schedule D-1 (540) (attach copy) | | | | | |
| 11. Enter your share of net gain or loss from partnerships and fiduciaries | | | | | |
| 12. Net gain or loss, combine lines 9, 10 and 11 (If gain, see 540 instructions, line 24a (Preference Income)) | | | | | |

### PART IV—Summary of Capital Gains and Losses

| | | |
|---|---|---|
| 13. Enter amount from line 4 | -0- | |
| 14. Enter 65% of the amount on line 8 | 3481 | |
| 15. Enter 50% of the amount on line 12 | -0- | |
| 16. Enter unused capital loss carryover from preceding taxable years 1975 (attach computation) | (5042) | |
| 17. Combine the amounts shown on lines 13, 14, 15 and 16 | | (1561) |
| 18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR | | |
| 19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of: (a) amount on lines 17; (b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or (c) $1,000 ($500 in the case of a husband or wife filing a separate return) | | (1000) |

Form **1040** US Department of the Treasury—Internal Revenue Service
# Individual Income Tax Return **1975**

For the year January 1–December 31, 1975, or other taxable year beginning ..........., 1975, ending ..........., 19....

| | |
|---|---|
| Name (If joint return, give first names and initials of both): SAMUEL & PHYLLIS | Last name: RUBY |
| Present home address (Number and street, including apartment number, or rural route): 16250 BIRCHER ST | |
| City, town or post office, State and ZIP code: GRANADA HILLS CA | |
| Your social security number: 322 12 7997 | For Privacy Act Notification, see page 2 of Instructions. |
| Spouse's social security no.: 349 18 1420 | For IRS use only |
| Occupation — Yours ► S/E; Spouse's ► S/E | |

Requested by Census Bureau for Revenue Sharing
- A In what city, town, village, etc., do you live? LOS ANGELES
- B Do you live within the legal limits of the city, town, etc.? ☒ Yes ☐ No ☐ Don't know
- C In what county and State do you live? County: LOS ANGELES State: CA
- D In what township do you live? (See page 4.)

## Filing Status
1. ☐ Single (check only ONE box)
2. ☒ Married filing joint return (even if only one had income)
3. ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ►
4. ☐ Unmarried Head of Household (See page 5 of Instructions) ►
5. ☐ Qualifying widow(er) with dependent child (Year spouse died ► 19 ). See page 5 of Instructions.

## Exemptions
- 6a Regular ☒ Yourself ☒ Spouse — Enter number of boxes checked ► 2
- b First names of your dependent children who lived with you ELISA, THOMAS — Enter number ► 2
- c Number of other dependents (from line 27) ►
- d Total (add lines 6a, b, and c) ► 4
- e Age 65 or over ☐ Yourself ☐ Spouse; Blind ☐ Yourself ☐ Spouse — Enter number of boxes checked ►
- 7 Total (add lines 6d and e) ► 4

8 Presidential Election Campaign Fund ► Do you wish to designate $1 of your taxes for this fund? Yes / No. If joint return, does your spouse wish to designate $1? Yes / No. Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Please attach Copy B of Forms W-2 here

## Income

| Line | Description | Amount |
|---|---|---|
| 9 | Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 3 of Instructions.) | -0- |
| 10a | Dividends (See pages 7 and 14 of Instructions) $ 17, 10b Less exclusion $ 17, Balance ► (If gross dividends and other distributions are over $400, list in Part I of Schedule B.) | 10c: -0- |
| 11 | Interest income. [If $400 or less, enter total without listing in Schedule B; If over $400, enter total and list in Part II of Schedule B] | 95 |
| 12 | Income other than wages, dividends, and interest (from line 36) | 8872 |
| 13 | Total (add lines 9, 10c, 11, and 12) | 8967 |
| 14 | Adjustments to income (such as "sick pay," moving expenses, etc. from line 42) | 375 |
| 15 | Subtract line 14 from line 13 (Adjusted Gross Income) (If less than $8,000, see page 8 of Instructions on "Earned Income Credit.") | 8592 |

- If you do not itemize deductions and line 15 is under $15,000, find tax in Tables and enter on line 16a.
- If you itemize deductions or line 15 is $15,000 or more, go to line 43 to figure tax.
- CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ► ☐ and see page 7 of Instructions.

## Tax, Payments and Credits

| Line | Description | Amount |
|---|---|---|
| 16a | Tax, check if from: ☐ Tax Tables ☒ Tax Rate Schedule X, Y, or Z ☐ Schedule D ☐ Schedule G OR ☐ Form 4726 | -0- |
| b | Credit for personal exemptions (multiply line 6d by $30) | 120 |
| c | Balance (subtract line 16b from line 16a) | -0- |
| 17 | Credits (from line 54) | |
| 18 | Balance (subtract line 17 from line 16c) | -0- |
| 19 | Other taxes (from line 63) | 598 |
| 20 | Total (add lines 18 and 19) | 598 |
| 21a | Total Federal income tax withheld (attach Forms W-2 or W-2P to front) | -0- |
| b | 1975 estimated tax payments (include amount allowed as credit from 1974 return) | 800 |
| c | Earned income credit | |
| d | Amount paid with Form 4868 | |
| e | Other payments (from line 67) | |
| 22 | Total (add lines 21a through e) | 800 |

Pay amount on line 23 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Please attach Check or Money Order here

## Balance Due or Refund

| Line | Description | Amount |
|---|---|---|
| 23 | If line 20 is larger than line 22, enter BALANCE DUE IRS ► (Check here ► ☐, if Form 2210, Form 2210F, or statement is attached. See page 8 of Instructions.) | |
| 24 | If line 22 is larger than line 20, enter amount OVERPAID ► | 202 |
| 25 | Amount of line 24 to be REFUNDED TO YOU ► | 202 |
| 26 | Amount of line 24 to be credited on 1976 estimated tax. ► | |

If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here

Your signature [signature] Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) [signature]

Preparer's signature (other than taxpayer) [signature] Date

367-34-8729

Address (and ZIP Code)

16—82510—1

## Other Dependents

| (a) NAME | (b) Relationship | (c) Months lived in your home. If born or died during year, write B or D. | (d) Did dependent have income of $750 or more? | (e) Amount YOU furnished for dependent's support. If 100% write ALL. | (f) Amount furnished by OTHERS including dependent. |
|---|---|---|---|---|---|
| | | | | $ | $ |

27 Total number of dependents listed in column (a). Enter here and on line 6c ▶

## Part I Income other than Wages, Dividends, and Interest

| | | Line | Amount |
|---|---|---|---|
| 28 | Business income or (loss) (attach Schedule C) | 28 | 7559 |
| 29a | Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) | 29a | (1000) |
| 29b | 50% of capital gain distributions (not reported on Schedule D—see page 9 of Instructions) | 29b | |
| 30 | Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) | 30 | 2313 |
| 31a | Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) | 31a | |
| 31b | Fully taxable pensions and annuities (not reported on Schedule E—see page 9 of Instructions) | 31b | |
| 32 | Farm income or (loss) (attach Schedule F) | 32 | |
| 33 | State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see page 9 of Instructions) | 33 | |
| 34 | Alimony received | 34 | |
| 35 | Other (state nature and source—See page 9 of Instructions) ▶ | 35 | |
| 36 | Total (add lines 28 through 35). Enter here and on line 12 ▶ | 36 | 8872 |

## Part II Adjustments to Income

| | | Line | Amount |
|---|---|---|---|
| 37 | "Sick pay." (attach Form 2440 or other required statement) | 37 | |
| 38 | Moving expense (attach Form 3903) | 38 | |
| 39 | Employee business expense (attach Form 2106 or statement) | 39 | |
| 40a | Payments to a Keogh (H.R. 10) retirement plan | 40a | |
| 40b | Payments to an individual retirement arrangement from attached Form 5329, Part III | 40b | 375 |
| 41 | Forfeited interest penalty for premature withdrawal—see page 10 of Instructions | 41 | |
| 42 | Total (add lines 37 through 41). Enter here and on line 14 ▶ | 42 | 375 |

## Part III Tax Computation (Do not use this part if you use the Tax Tables to find your tax.)

| | | Line | Amount |
|---|---|---|---|
| 43 | Adjusted gross income (from line 15) | 43 | 8592 |
| 44 | (a) If you itemize deductions, check here ▶ ☐ and enter total from Schedule A, line 41 and attach Schedule A<br>(b) If you do not itemize deductions and line 15 is $15,000 or more, check here ▶ ☐ and: If box on line 2 or 5 is checked, enter 16% of line 15 but not more than $2,600; if box on line 1 or 4 is checked, enter $2,300; if box on line 3 is checked, enter $1,300 | 44 | 5735 |
| 45 | Subtract line 44 from line 43 | 45 | 2857 |
| 46 | Multiply total number of exemptions claimed on line 7, by $750 | 46 | 3000 |
| 47 | Taxable income. Subtract line 46 from line 45 | 47 | —0— |

(Figure your tax on the amount on line 47 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 16a.

## Part IV Credits

| | | Line | Amount |
|---|---|---|---|
| 48 | Retirement income credit (attach Schedule R) | 48 | |
| 49 | Investment credit (attach Form 3468) | 49 | |
| 50 | Foreign tax credit (attach Form 1116) | 50 | |
| 51 | Contributions to candidates for public office credit—see page 10 of Instructions | 51 | |
| 52 | Work Incentive (WIN) credit (attach Form 4874) | 52 | |
| 53 | Purchase of new principal residence credit (attach Form 5405) | 53 | |
| 54 | Total (add lines 48 through 53). Enter here and on line 17 ▶ | 54 | |

## Part V Other Taxes

| | | Line | Amount |
|---|---|---|---|
| 55 | Tax from recomputing prior-year investment credit (attach Form 4255) NOT USED | 55 | —0— |
| 56 | Tax from recomputing prior-year Work Incentive (WIN) credit (attach Schedule) | 56 | |
| 57 | Minimum tax. Check here ▶ ☐, if Form 4625 is attached | 57 | |
| 58 | Tax on premature distributions from attached Form 5329, Part V | 58 | |
| 59 | Self-employment tax (attach Schedule SE) (H) 408 (W) 190 | 59 | 598 |
| 60 | Social security tax on tip income not reported to employer (attach Form 4137) | 60 | |
| 61 | Uncollected employee social security tax on tips (from Forms W-2) | 61 | |
| 62 | Excess contribution tax from attached Form 5329, Part IV | 62 | |
| 63 | Total (add lines 55 through 62). Enter here and on line 19 ▶ | 63 | 598 |

## Part VI Other Payments

| | | Line | Amount |
|---|---|---|---|
| 64 | Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 10 of Instructions) | 64 | |
| 65 | Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) | 65 | |
| 66 | Credit from a Regulated Investment Company (attach Form 2439) | 66 | |
| 67 | Total (add lines 64 through 66). Enter here and on line 21e ▶ | 67 | |

☆ U.S. GOVERNMENT PRINTING OFFICE : 1975—O-575-050 16—82510-1

# Schedules A&B—Itemized Deductions AND Dividend and Interest Income

**(Form 1040)** **1975**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Your social security number: 322 12 7997

## Schedule A—Itemized Deductions (Schedule B on back)

**Medical and Dental Expenses (not compensated by insurance or otherwise)** (See page 11 of Instructions.)

| Line | Description | Amount |
|---|---|---|
| 1 | **One half (but not more than $150) of insurance premiums for medical care. (Be sure to include in line 10 below)** | |
| 2 | Medicine and drugs | |
| 3 | Enter 1% of line 15, Form 1040 | |
| 4 | Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | |
| 5 | Enter balance of insurance premiums for medical care not entered on line 1 | |
| 6 | Enter other medical and dental expenses: | |
| a | Doctors, dentists, nurses, etc. | |
| b | Hospitals | |
| c | Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶ SCH | |
| 7 | Total (add lines 4 through 6c) | |
| 8 | Enter 3% of line 15, Form 1040 | |
| 9 | Subtract line 8 from line 7 (if less than zero, enter zero) | |
| 10 | **Total (add lines 1 and 9). Enter here and on line 35** ▶ | 1521 |

**Taxes** (See page 11 of Instructions.)

| Line | Description | Amount |
|---|---|---|
| 11 | State and local income | |
| 12 | Real estate | |
| 13 | State and local gasoline (see gas tax tables) | |
| 14 | General sales (see sales tax tables) | |
| 15 | Personal property | |
| 16 | Other (itemize) ▶ SCH | |
| 17 | **Total (add lines 11 through 16).** Enter here and on line 36 ▶ | 1207 |

**Interest Expense** (See page 12 of Instructions.)

| Line | Description | Amount |
|---|---|---|
| 18 | Home mortgage | |
| 19 | Other (itemize) ▶ SCH | |
| 20 | **Total (add lines 18 and 19).** Enter here and on line 37 ▶ | 2857 |

**Contributions** (See page 12 of Instructions for examples.)

| Line | Description | Amount |
|---|---|---|
| 21 a | Cash contributions for which you have receipts, cancelled checks or other written evidence | |
| b | Other cash contributions. List donees and amounts. ▶ SCH | |
| 22 | Other than cash (see page 12 of instructions for required statement) | |
| 23 | Carryover from prior years | |
| 24 | **Total contributions (add lines 21a through 23).** Enter here and on line 38 ▶ | 150 |

**Casualty or Theft Loss(es)** (See page 13 of Instructions.)
**Note:** *If you had* **more than one loss,** *omit lines 25 through 28 and see page 13 of Instructions for guidance.*

| Line | Description | Amount |
|---|---|---|
| 25 | Loss before insurance reimbursement | |
| 26 | Insurance reimbursement | |
| 27 | Subtract line 26 from line 25. Enter difference (if less than zero, enter zero) | |
| 28 | Enter $100 or amount on line 27, whichever is smaller | |
| 29 | **Casualty or theft loss (subtract line 28 from line 27).** Enter here and on line 39 ▶ | |

**Miscellaneous Deductions** (See page 13 of Instructions.)

| Line | Description | Amount |
|---|---|---|
| 30 | Alimony paid | |
| 31 | Union dues | |
| 32 | Expenses for child and dependent care services (attach Form 2441) | |
| 33 | Other (itemize) ▶ | |
| 34 | **Total (add lines 30 through 33).** Enter here and on line 40 ▶ | |

**Summary of Itemized Deductions** **A**

| Line | Description | Amount |
|---|---|---|
| 35 | Total medical and dental—line 10 | 1521 |
| 36 | Total taxes—line 17 | 1207 |
| 37 | Total interest—line 20 | 2857 |
| 38 | Total contributions—line 24 | 150 |
| 39 | Casualty or theft loss(es)—line 29 | |
| 40 | Total miscellaneous—line 34 | |
| 41 | **Total deductions (add lines 35 through 40).** Enter here and on Form 1040, line 44 ▶ | 5735 |

16—82507-1

SCHEDULE C (Form 1040)
Department of the Treasury Internal Revenue Service

# Profit or (Loss) From Business or Profession

(Sole Proprietorship)
Partnerships, Joint Ventures, etc., Must File Form 1065.
► Attach to Form 1040. ► See Instructions for Schedule C (Form 1040).

**1975**

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY
Social security number: 322 12 2997

A Principal business activity (see Schedule C Instructions) ► SERVICE ; product ► SNACK BAR
B Business name ► WOODLEY BISTRO COFFEE SHOP — Employer identification number ► 95-2651578
D Business address (number and street) ► 16055 VENTURA BLVD
City, State and ZIP code ► ENCINO CA 91316

**C**

| | Yes | No |
|---|---|---|
| E Indicate method of accounting: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other ► | | |
| F Were you required to file Form W-3 or Form 1096 for 1975? (see Schedule C Instructions) | ✓ | |
| If "Yes," where filed ► | | |
| G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1975? | ✓ | |
| H Method of inventory valuation ► ... Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation) | | ✓ |

**Income**

| | Line | Amount |
|---|---|---|
| 1 Gross receipts or sales $ ... Less: returns and allowances $ ... Balance ► | 1 | |
| 2 Less: Cost of goods sold and/or operations (Schedule C-1, line 8) | 2 | |
| 3 Gross profit | 3 | |
| 4 Other income (attach schedule) | 4 | |
| 5 **Total income** (add lines 3 and 4) | 5 | |

**Deductions**

| | | Line | Amount |
|---|---|---|---|
| 6 Depreciation (explain in Schedule C-3) | | 6 | |
| 7 Taxes on business and business property (explain in Schedule C-2) | | 7 | |
| 8 Rent on business property | | 8 | |
| 9 Repairs (explain in Schedule C-2) | | 9 | |
| 10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself) | | 10 | |
| 11 Insurance | | 11 | |
| 12 Legal and professional fees | | 12 | |
| 13 Commissions | | 13 | |
| 14 Amortization (attach statement) | | 14 | |
| 15 (a) Pension and profit-sharing plans (see Schedule C Instructions) | | 15(a) | |
| (b) Employee benefit programs (see Schedule C Instructions) | | (b) | |
| 16 Interest on business indebtedness | | 16 | |
| 17 Bad debts arising from sales or services | | 17 | |
| 18 Depletion | | 18 | |
| 19 Other business expenses (specify): | | | |
| (a) | | | |
| (b) | | | |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) SCH (H) | 5159 | | |
| (h) | | | |
| (i) (W) | 2400 | | |
| (j) | | | |
| (k) Total other business expenses (add lines 19(a) through 19(j)) | | 19(k) | |
| 20 **Total deductions** (add lines 6 through 19(k)) TOTAL | | 20 | |

| | Line | Amount |
|---|---|---|
| 21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. **ALSO** enter on Schedule SE, line 5(a) | 21 | 7559 |

**SCHEDULE C-1.—Cost of Goods Sold and/or Operations** (See Schedule C Instructions for Line 2)

| | Line | Amount |
|---|---|---|
| 1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation) | 1 | |
| 2 Purchases $ ... Less: cost of items withdrawn for personal use $ ... Balance ► | 2 | |
| 3 Cost of labor (do not include salary paid to yourself) | 3 | |
| 4 Materials and supplies | 4 | |
| 5 Other costs (attach schedule) | 5 | |
| 6 Total of lines 1 through 5 | 6 | |
| 7 Less: Inventory at end of year | 7 | |
| 8 Cost of goods sold and/or operations. Enter here and on line 2 above | 8 | |

16—82517-1

## SCHEDULE C–2.—Explanation of Lines 7 and 9

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |

## SCHEDULE C–3.—Depreciation (See Schedule C Instructions for Line 6) If you need more space, you may use Form 4562.

**Note:** If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. (See Publication 534.)

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

| a. Group and guideline class or description of property | b. Date acquired | c. Cost or other basis | d. Depreciation allowed or allowable in prior years | e. Method of computing depreciation | f. Life or rate | g. Depreciation for this year |
|---|---|---|---|---|---|---|
| 1 Total additional first-year depreciation (do not include in items below) → | | | | | | |
| 2 Depreciation from Form 4832 | (See Note above) | | | | | |
| 3 Depreciation from Form 5006 | | | | | | |
| 4 Other depreciation: | | | | | | |
| Buildings | | | | | | |
| Furniture and fixtures | | | | | | |
| Transportation equipment | | | | | | |
| Machinery and other equipment | | | | | | |
| Other (specify) | | | | | | |
| 5 Totals | | | SCH | | | |
| 6 Less amount of depreciation claimed in Schedule C–1, page 1 | | | | | | |
| 7 Balance—Enter here and on page 1, line 6 | | | | | | 974 |

## SCHEDULE C–4.—Expense Account Information (See Schedule C Instructions for Schedule C–4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $25,000, or for yourself if your expense account allowance plus line 21, page 1, is less than $25,000.

| Name | Expense account | Salaries and Wages |
|---|---|---|
| Owner | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☒ No

(2) Living accommodations (except employees on business)? ☐ Yes ☒ No

(3) Employees' families at conventions or meetings? ☐ Yes ☒ No

(4) Employee or family vacations not reported on Form W-2? ☐ Yes ☒ No

U.S. GOVERNMENT PRINTING OFFICE : 1975—O 575-053 16—82517-1

**SCHEDULE D (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Capital Gains and Losses

(Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)
► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).

**1975**

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Social security number: 322 12 7997

D

## Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

| | a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (Mo., day, yr.) | c. Date sold (Mo., day, yr.) | d. Gross sales price | e. Cost or other basis, as adjusted (see instruction F) and expense of sale | f. Gain or (loss) (d less e) |
|---|---|---|---|---|---|---|
| 1 | | | | | | |

| | | | |
|---|---|---|---|
| 2 | Enter your share of net short-term gain or (loss) from partnerships and fiduciaries | 2 | |
| 3 | Enter net gain or (loss), combine lines 1 and 2 | 3 | |
| 4(a) | Short-term capital loss component carryover from years beginning before 1970 (see Instruction I) | 4(a) | ( ) |
| (b) | Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction I) | (b) | (1741) |
| 5 | Net short-term gain or (loss), combine lines 3, 4(a) and (b) | 5 | (1741) |

## Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

| | a. Kind of property and description | b. Date acquired | c. Date sold | d. Gross sales price | e. Cost or other basis | f. Gain or (loss) |
|---|---|---|---|---|---|---|
| 6 | | | | | | |

| | | | |
|---|---|---|---|
| 7 | Capital gain distributions | 7 | |
| 8 | Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A) | 8 | 5105 |
| 9 | Enter your share of net long-term gain or (loss) from partnerships and fiduciaries | 9 | |
| 10 | Enter your share of net long-term gain from small business corporations (Subchapter S) | 10 | |
| 11 | Net gain or (loss), combine lines 6 through 10 | 11 | 5105 |
| 12(a) | Long-term capital loss component carryover from years beginning before 1970 (see Instruction I) | 12(a) | (13322) |
| (b) | Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction I) | (b) | (5839) |
| 13 | Net long-term gain or (loss), combine lines 11, 12(a) and (b) | 13 | (14056) |

## Part III Summary of Parts I and II

| | | | |
|---|---|---|---|
| 14 | Combine the amounts shown on lines 5 and 13, and enter the net gain or (loss) here | 14 | (15797) |
| 15 | **If line 14 shows a gain—** | | |
| | (a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 | 15(a) | |
| | (b) Subtract line 15(a) from line 14. Enter here and on Form 1040, line 29a | (b) | |
| 16 | **If line 14 shows a loss—** ► If losses are shown on BOTH lines 12(a) and 13, omit lines 16(a) and (b) and go to Part IV (see Instruction J). ► Otherwise, (a) Enter one of the following amounts: (*i*) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14; (*ii*) If amount on line 13 is zero or a net gain, enter amount on line 14; or, (*iii*) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 | 16(a) | |
| | (b) Enter here and enter as a (loss) on Form 1040, line 29a, the smallest of: (*i*) The amount on line 16(a); (*ii*) $1,000 ($500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction N for a higher limit not to exceed $1,000); or, (*iii*) Taxable income, as adjusted (see Instruction M) | (b) | (1000) |

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## Part IV Capital Loss Limitation—Where Losses Are Shown on Both Lines 12(a) AND 13

| | | | | |
|---|---|---|---|---|
| 17 Enter loss from line 5; if line 5 is zero or a gain, enter a zero | | | 17 | (1741) |
| 18 Enter loss from line 13 | | | 18 | (14056) |
| 19 Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero | | | 19 | —0— |
| 20 Reduce loss on line 18 to the extent of the gain, if any, on line 19 | | | 20 | (14056) |
| 21 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero | 21 | 5105 | | |
| **Note:** If the entry on line 21 is zero, OMIT lines 22 through 28, and enter on line 29 the loss shown on line 12(a). | | | | |
| 22 Enter gain, if any, from line 11 | 22 | 5105 | | |
| 23 Enter smaller of amount on line 21 or line 22 | 23 | 5105 | | |
| 24 Enter excess of gain on line 21 over amount on line 23 | 24 | —0— | | |
| 25 Enter loss from line 4(a); if line 4(a) is blank, enter a zero | 25 | —0— | | |
| 26 Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25 (see Instruction K) | 26 | —0— | | |
| 27 Enter loss from line 12(a) | 27 | (13322) | | |
| 28 Add the gain(s) on line(s) 23 and 26 | 28 | 5105 | | |
| 29 Reduce the loss on line 27 to the extent of the gain, if any, on line 28 (see Instruction L) | | | 29 | (8217) |
| 30 Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero) | | | 30 | (8217) |
| 31 Subtract amount on line 30 from the loss on line 20 | | | 31 | (5839) |
| 32 Enter 50% of the amount on line 31 | | | 32 | (2920) |
| 33 Add lines 17, 30, and 32 | | | 33 | (12878) |
| 34 Enter here and enter as a (loss) on Form 1040, line 29a, the smallest of: (a) Amount on line 33; (b) $1,000 ($500 if married and filing a separate return—see Instruction N for a higher limit not to exceed $1,000); or, (c) Taxable Income, as adjusted (see Instruction M) | | | 34 | (1000) |

## Part V Complete Part V if You are Married Filing a Separate Return and Losses are Shown on Lines 4(a) and 14 (See Instruction N)

| | | |
|---|---|---|
| 35 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero | 35 | |
| **Note:** *If the entry on line 35 is zero, OMIT lines 36 through 42, and enter on line 43 the loss shown on line 4(a).* | | |
| 36 Enter gain, if any, from line 3 | 36 | |
| 37 Enter smaller of amount on line 35 or line 36 | 37 | |
| 38 Enter excess of gain on line 35 over amount on line 37 | 38 | |
| 39 Enter loss from line 12(a); if line 12(a) is blank, enter a zero | 39 | |
| 40 Reduce the gain, if any, on line 38 to the extent of the loss, if any, on line 39 (see Instruction K) | 40 | |
| 41 Enter loss from line 4(a) | 41 | |
| 42 Add the gain(s) on line(s) 37 and 40 | 42 | |
| 43 Reduce the loss on line 41 to the extent of the gain, if any, on line 42 (see Instruction L) | 43 | |

## Part VI Computation of Alternative Tax (See Instruction W to See if the Alternative Tax Will Benefit You)

| | | |
|---|---|---|
| 44 Enter amount from Form 1040, line 47 | 44 | |
| 45 Enter amount from line 15(a) | 45 | |
| 46 Subtract amount on line 45 from amount on line 44 (but not less than zero) | 46 | |
| 47 Enter smaller of amount on line 13 or line 14<br>**If line 47 does not exceed $50,000 ($25,000 if married filing separately), check here ▶ ☐ and omit lines 48 through 54.** | 47 | |
| 48 Enter your share of certain long-term gains from partnerships, fiduciaries, and small business corporations referred to as "certain subsection (d) gains" (see Instruction W) | 48 | |
| 49 Enter amount from line 48 or $50,000 ($25,000 if married filing separately), whichever is larger<br>**If line 49 is equal to or greater than line 47, check here ▶ ☐ and omit lines 50 through 54.** | 49 | |
| 50 Multiply amount on line 49 by 50% | 50 | |
| 51 Add amounts on lines 46 and 50 | 51 | |
| 52 Tax on line 44 or 45, whichever is greater (use Tax Rate Schedule in instructions) | 52 | |
| 53 Tax on the amount on line 51 (use Tax Rate Schedule in instructions) | 53 | |
| 54 Subtract amount on line 53 from amount on line 52 | 54 | |
| 55 Tax on the amount on line 46 (use Tax Rate Schedule in instructions) | 55 | |
| 56 If the block on line 47 or 49 is checked, enter 50% of line 45; otherwise enter 25% of line 49 | 56 | |
| 57 Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56. If smaller than the tax figured on the amount on Form 1040, line 47, enter this alternative tax on Form 1040, line 16a | 57 | |

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**SCHEDULE SE (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Computation of Social Security Self-Employment Tax

▶ Each self-employed person must file a Schedule SE. ▶ Attach to Form 1040.
▶ See Earned Income Credit Instructions on page 8 and Instructions for Schedule SE (Form 1040).

**1975**

- If you had wages, including tips, of $14,100 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule unless you are eligible for the Earned Income Credit. See Instructions.
- If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

**Important.**—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD): SAMUEL RUBY

Social security number of self-employed person ▶ 322 12 2997

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶ SNACKBAR

- If you have only farm income complete Parts I and III.
- If you have only nonfarm income complete Parts II and III.
- If you have both farm and nonfarm income complete Parts I, II, and III.

## Part I Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if your gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

| Line | Description | Amount | Cents |
|---|---|---|---|
| **REGULAR METHOD** 1 Net profit or (loss) from: | (a) Schedule F, line 54 (cash method), or line 74 (accrual method) | — | |
| | (b) Farm partnerships | | |
| 2 | Net earnings from farm self-employment (add lines 1(a) and (b)) | | |
| **FARM OPTIONAL METHOD** 3 If gross profits from farming[1] are: | (a) Not more than $2,400, enter two-thirds of the gross profits | | |
| | (b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600 | | |
| 4 | Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method | | |

[1] Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE.

## Part II Computation of Net Earnings from NONFARM Self-Employment

| Line | Description | Amount | Cents |
|---|---|---|---|
| **REGULAR METHOD** 5 Net profit or (loss) from: | (a) Schedule C, line 21. (Enter combined amount if more than one business.) | 5159 | |
| | (b) Partnerships, joint ventures, etc. (other than farming) | | |
| | (c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ▶ ☐ and enter zero on this line | | |
| | (d) Service with a foreign government or international organization | | |
| | (e) Other (See Form 1040 instructions for line 35.) Specify ▶ | | |
| 6 | Total (add lines 5(a) through (e)) | 5159 | |
| 7 | Enter adjustments if any (attach statement) | | |
| 8 | Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) | 5159 | |

If line 8 is $1,600 or more OR if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III.

**Note:** *You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than $1,600 and less than two-thirds of your gross nonfarm profits,[2] and you had actual net earnings from self-employment of $400 or more for at least 2 of the 3 following years: 1972, 1973, and 1974. The nonfarm optional method can only be used for 5 taxable years.*

**SE**

**NONFARM OPTIONAL METHOD**

| Line | Description | Amount | Cents |
|---|---|---|---|
| 9 (a) | Maximum amount reportable, under both optional methods combined (farm and nonfarm) | $1,600 | 00 |
| (b) | Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) | | |
| (c) | Balance (subtract line 9(b) from line 9(a)) | | |
| 10 | Enter two-thirds of gross nonfarm profits[2] or $1,600, whichever is smaller | | |
| 11 | Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller | | |

[2] Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3; plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (d), and (e), as adjusted by line 7.

## Part III Computation of Social Security Self-Employment Tax

| Line | Description | Amount | Cents |
|---|---|---|---|
| 12 | Net earnings or (loss): (a) From farming (from line 4) | | |
| | (b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) | 5159 | |
| 13 | Total net earnings or (loss) from self-employment reported on line 12. **(If Line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of schedule.)** | 5159 | |
| 14 | The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1975 is | $14,100 | 00 |
| 15 (a) | Total "FICA" wages and "RRTA" compensation | | |
| (b) | Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA | | |
| (c) | Total of lines 15(a) and (b) | -0- | |
| 16 | Balance (subtract line 15(c) from line 14) | 14100 | |
| 17 | Self-employment income—line 13 or 16, whichever is smaller | 5159 | |
| 18 | Self-employment tax. (If line 17 is $14,100.00, enter $1,113.90; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 59 | 408 | |

☆ U.S. GOVERNMENT PRINTING OFFICE : 1975—O-575-058

**SCHEDULE SE (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Computation of Social Security Self-Employment Tax

▶ Each self-employed person must file a Schedule SE. ▶ Attach to Form 1040.
▶ See Earned Income Credit Instructions on page 8 and Instructions for Schedule SE (Form 1040).

**1975**

- If you had wages, including tips, of $14,100 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule unless you are eligible for the Earned Income Credit. See Instructions.
- If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

**Important.**—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD): PHYLLIS RUBY

Social security number of self-employed person ▶ 349 18 1420

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶ SNACKBAR

- If you have only farm income complete Parts I and III.
- If you have only nonfarm income complete Parts II and III.
- If you have both farm and nonfarm income complete Parts I, II, and III.

## Part I Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if your gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

| | | |
|---|---|---|
| REGULAR METHOD<br>1 Net profit or (loss) from: (a) Schedule F, line 54 (cash method), or line 74 (accrual method) | | |
| (b) Farm partnerships | | |
| 2 Net earnings from farm self-employment (add lines 1(a) and (b)) | | |
| FARM OPTIONAL METHOD<br>3 If gross profits from farming[1] are: (a) Not more than $2,400, enter two-thirds of the gross profits | | |
| (b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600 | | |
| 4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method | | |

[1] Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE.

## Part II Computation of Net Earnings from NONFARM Self-Employment

| | | |
|---|---|---|
| REGULAR METHOD<br>5 Net profit or (loss) from: (a) Schedule C, line 21. (Enter combined amount if more than one business.) | 2400 | |
| (b) Partnerships, joint ventures, etc. (other than farming) | | |
| (c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ▶ ☐ and enter zero on this line | | |
| (d) Service with a foreign government or international organization | | |
| (e) Other (See Form 1040 instructions for line 35.) Specify ▶ | | |
| 6 Total (add lines 5(a) through (e)) | 2400 | |
| 7 Enter adjustments if any (attach statement) | | |
| 8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) | 2400 | |

If line 8 is $1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III.

**Note:** *You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than $1,600 and less than two-thirds of your gross nonfarm profits,[2] and you had actual net earnings from self-employment of $400 or more for at least 2 of the 3 following years: 1972, 1973, and 1974. The nonfarm optional method can only be used for 5 taxable years.*

**SE**

| | | |
|---|---|---|
| NONFARM OPTIONAL METHOD<br>9 (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm) | $1,600 | 00 |
| (b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) | | |
| (c) Balance (subtract line 9(b) from line 9(a)) | | |
| 10 Enter two-thirds of gross nonfarm profits[2] or $1,600, whichever is smaller | | |
| 11 Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller | | |

[2] Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (d), and (e), as adjusted by line 7.

## Part III Computation of Social Security Self-Employment Tax

| | | |
|---|---|---|
| 12 Net earnings or (loss): (a) From farming (from line 4) | | |
| (b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) | 2400 | |
| 13 Total net earnings or (loss) from self-employment reported on line 12. **(If Line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of schedule.)** | 2400 | |
| 14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1975 is | $14,100 | 00 |
| 15 (a) Total "FICA" wages and "RRTA" compensation | | |
| (b) Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA | | |
| (c) Total of lines 15(a) and (b) | — 0 | |
| 16 Balance (subtract line 15(c) from line 14) | 14100 | |
| 17 Self-employment income—line 13 or 16, whichever is smaller | 2400 | |
| 18 Self-employment tax. (If line 17 is $14,100.00, enter $1,113.90; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 59 | 190 | |

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16—82518-3

Form **4797**

Department of the Treasury
Internal Revenue Service

# Supplemental Schedule of Gains and Losses

Sales, Exchanges and Involuntary Conversions under Sections 1231, 1245, 1250, 1251, and 1252

To be filed with Form 1040, 1041, 1065, 1120, etc.—See Separate Instructions

**1975**

Name(s) as shown on return: SAMUEL & PHYLLIS RUBY

Identifying number: 322-12-7997

**Part I** Sales or Exchanges of Property Used in Trade or Business, and Involuntary Conversions (Section 1231)

**SECTION A.—Involuntary Conversions Due to Casualty and Theft (See Instruction E)**

| | a. Kind of property (if necessary, attach additional descriptive details not shown below) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Depreciation allowed (or allowable) since acquisition | f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | g. Gain or (loss) (d plus e less f) |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |

2 Combine the amounts on line 1. Enter here, and on the appropriate line as follows . . . . . . . . . . . .

(a) For all except partnership returns:
(1) If line 2 is zero or a gain, enter such amount in column g, line 3.
(2) If line 2 is a loss, enter the loss on line 5.
(b) For partnership returns: Enter the amount shown on line 2 above, on Schedule K (Form 1065), line 6.

**SECTION B.—Sales or Exchanges of Property Used in Trade or Business and Certain Involuntary Conversions (Not Reportable in Section A) (See Instruction E)**

| | a. | b. | c. | d. | e. | f. | g. |
|---|---|---|---|---|---|---|---|
| 3 | LINE 22 | | | | | | 5105 |

4 Combine the amounts on line 3. Enter here, and on the appropriate line as follows . . . . . . . . . . . . 5105

(a) For all except partnership returns:
(1) If line 4 is a gain, enter such gain as a long-term capital gain on Schedule D (Form 1040, 1120, etc.) that is being filed. See instruction E.
(2) If line 4 is zero or a loss, enter such amount on line 6.
(b) For partnership returns: Enter the amount shown on line 4 above, on Schedule K (Form 1065), line 7.

**Part II** Ordinary Gains and Losses

| | a. Kind of property (if necessary, attach additional descriptive details not shown below) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Depreciation allowed (or allowable) since acquisition | f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | g. Gain or (loss) (d plus e less f) |
|---|---|---|---|---|---|---|---|
| 5 | Amount, if any, from line 2(a)(2) . . . | | | | | | |
| 6 | Amount, if any, from line 4(a)(2) . . . | | | | | | |
| 7 | Gain, if any, from page 2, line 21 . . . | | | | | | 2313. |
| 8 | | | | | | | |

9 Combine amounts on lines 5 through 8. Enter here, and on the appropriate line as follows . . . . . . . 2313.

(a) For all except individual returns: Enter the gain or (loss) shown on line 9, on the line provided for on the return (Form 1120, etc.) being filed. See instruction F for specific line reference.

(b) For individual returns:
(1) If the gain or (loss) on line 9, includes losses which are to be treated as an itemized deduction on Schedule A (Form 1040) (see instruction F), enter the total of such loss(es) here and include on Schedule A (Form 1040), line 29—identify as "loss from Form 4797, line 9(b)(1)" . . . . . .
(2) Redetermine the gain or (loss) on line 9, excluding the loss (if any) entered on line 9(b)(1). Enter here and on Form 1040, line 30 . . . 2313.

16—82504-1

**Part III** Gain From Disposition of Property Under Sections 1245, 1250, 1251, 1252—Assets Held More than Six Months (See Separate Instructions)

Disregard lines 18 and 19 if there are no dispositions of farm property or farmland, or if this form is filed by a partnership.

| 10 Description of sections 1245, 1250, 1251, and 1252 property: | Date acquired (mo., day, yr.) | Date sold (mo., day, yr.) |
|---|---|---|
| (A) WOODLEY BISTRO COFFEESHOP | 2/1/74 | 9/2/75 |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |

| Relate lines 10(A) through 10(E) to these columns ► ► ► ► | Property (A) | Property (B) | Property (C) | Property (D) | Property (E) |
|---|---|---|---|---|---|
| 11 Gross sales price | INSTALLMENT SALE | | | | |
| 12 Cost or other basis and expense of sale | | | | | |
| 13 Depreciation allowed (or allowable) | | | | | |
| 14 Adjusted basis, line 12 less line 13 | | | | | |
| 15 Total gain, line 11 less line 14 | | | | | |
| 16 If section 1245 property: | | | | | |
| (a) Depreciation allowed (or allowable) after applicable date (see instructions) | | | | | |
| (b) Enter smaller of line 15 or 16(a) | | | | | |
| 17 If section 1250 property: | | | | | |
| (a) Enter additional depreciation after 12/31/63 and before 1/1/70 | | | | | |
| (b) Enter additional depreciation after 12/31/69 | | | | | |
| (c) Enter smaller of line 15 or 17(b) | | | | | |
| (d) Line 17(c) times applicable percentage (see instruction G.4) | | | | | |
| (e) Enter any excess of line 15 over line 17(b) | | | | | |
| (f) Enter smaller of line 17(a) or 17(e) | | | | | |
| (g) Line 17(f) times applicable percentage (see instruction G.4) | | | | | |
| (h) Add lines 17(d) and 17(g) | | | | | |
| 18 If section 1251 property: | | | | | |
| (a) If farmland, enter soil, water, and land clearing expenses for current year and the four preceding years | | | | | |
| (b) If farm property other than land, subtract line 16(b) from line 15; OR, if farmland, enter smaller of line 15 or 18(a) (see instruction G.5) | | | | | |
| (c) Excess deductions account (see instruction G.5) | | | | | |
| (d) Enter smaller of line 18(b) or 18(c) | | | | | |
| 19 If section 1252 property: | | | | | |
| (a) Enter soil, water, and land clearing expenses made after 12/31/69 | | | | | |
| (b) Enter amount from line 18(d), if none enter a zero | | | | | |
| (c) Enter any excess of line 19(a) over line 19(b) | | | | | |
| (d) Line 19(c) times applicable percentage (see instruction G.5) | | | | | |
| (e) Line 15 less line 19(b) | | | | | |
| (f) Enter smaller of line 19(d) or 19(e) | | | | | |

**Summary of Part III Gains (Complete Property columns (A) through (E) through line 19(f) before going to line 20)**

| | |
|---|---|
| 20 Total gains for all properties (add columns (A) through (E), line 15) | 7418 |
| 21 Add columns (A) through (E), lines 16(b), 17(h), 18(d), and 19(f). Enter here and on line 7 | 2313 |
| 22 Subtract line 21 from line 20. Enter here and in appropriate Section in Part I (see instructions E and G.2) | 5105 |

☆ U.S. GOVERNMENT PRINTING OFFICE : 1975—O-575-158 16—82504-1

Form **4798**

Department of the Treasury
Internal Revenue Service

# Capital Loss Carryover

▶ (From 1974 to 1975)
▶ Attach to Form 1040.

**1975**

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Social Security Number: 322 12 7997

**A. Who Should File.**—You will need to complete either Part I or Part II of this form if you have a capital loss to carry over to 1975.

You will have a capital loss to carry to 1975 if the amount on your 1974 Schedule D (Form 1040), line 16(a), or line 33, is **LARGER THAN** the loss deducted on your 1974 Form 1040, line 29.

**B. How to Compute Carryover.**—If you have a capital loss carryover, complete either Part I or Part II of this form, but do not complete both.

1. Complete only Part I if lines 4(a) and 12(a) on your 1974 Schedule D (Form 1040) **DO NOT SHOW A LOSS.**

2. Complete only Part II if either (or both) line 4(a) or line 12(a) on your 1974 Schedule D (Form 1040) shows a loss.

## Part I Post-1969 Capital Loss Carryovers

### Section A.—Short-term Capital Loss Carryover

| | | |
|---|---|---|
| 1 Enter loss shown on your 1974 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 6—then go to line 7 | 1 | |
| 2 Enter gain shown on your 1974 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero | 2 | |
| 3 Reduce any loss on line 1 to the extent of any gain on line 2 | 3 | |
| 4 Enter amount shown on your 1974 Form 1040, line 29 | 4 | |
| 5 Enter smaller of line 3 or 4 | 5 | |
| 6 Excess of amount on line 3 over amount on line 5 | 6 | |

**Note:** *The amount on line 6 is your short-term capital loss carryover from 1974 to 1975 that is attributable to years beginning after 1969. Enter this amount on your 1975 Schedule D (Form 1040), line 4(b).*

### Section B.—Long-term Capital Loss Carryover

| | | |
|---|---|---|
| 7 Line 4 less line 5 (Note: If you ignored lines 2 through 6, enter amount from your 1974 Form 1040, line 29) | 7 | —0— |
| 8 Enter loss from your 1974 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12 | 8 | |
| 9 Enter gain shown on your 1974 Schedule D (Form 1040), line 5. If that line is blank or shows a loss, enter a zero | 9 | |
| 10 Reduce any loss on line 8 to the extent of any gain on line 9 | 10 | |
| 11 Multiply amount on line 7 by 2 | 11 | |
| 12 Excess of amount on line 10 over amount on line 11 | 12 | |

**Note:** *The amount on line 12 is your long-term capital loss carryover from 1974 to 1975 that is attributable to years beginning after 1969. Enter this amount on your 1975 Schedule D (Form 1040), line 12(b).*

## Part II Pre-1970 and Post-1969 Capital Loss Carryovers

### Section A.—Short-term Capital Losses Identified

| | | | | |
|---|---|---|---|---|
| 1 Enter loss shown on your 1974 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 20—then go to line 21 | | | 1 | (2741) |
| 2 Enter gain shown on your 1974 Schedule D (Form 1040), line 13. If that line is blank or shows a loss enter a zero | | | 2 | -0- |
| 3 Reduce loss on line 1 to the extent of any gain on line 2 | | | 3 | (2741) |
| **Note:** *If line 4(a) on your 1974 Schedule D (Form 1040) is blank, IGNORE lines 4 through 11, enter a zero on line 12—then go to line 13.* | | | | |
| 4 Combine lines 3 and 11 on your 1974 Schedule D (Form 1040). Enter the gain; or if zero or a loss, enter a zero | 4 | -0- | | |
| **Note:** *If line 4 is zero IGNORE lines 5 through 11, enter on line 12 the loss from your 1974 Schedule D (Form 1040), line 4(a)—then go to line 13.* | | | | |
| 5 Enter any gain from your 1974 Schedule D (Form 1040), line 3 | 5 | -0- | | |
| 6 Enter smaller of line 4 or 5 | 6 | -0- | | |
| 7 Enter excess of gain on line 4 over line 6 | 7 | -0- | | |
| 8 Enter loss from your 1974 Schedule D (Form 1040), line 12(a); otherwise, enter a zero | 8 | (13322) | | |
| 9 Reduce any gain on line 7 to the extent of any loss on line 8 | 9 | (13322) | | |
| 10 Enter loss from your 1974 Schedule D (Form 1040), line 4(a); otherwise enter a zero | 10 | -0- | | |
| 11 Add the gains on lines 6 and 9 | 11 | -0- | | |
| 12 Reduce the loss on line 10 to the extent of any gain on line 11 | | | 12 | — |
| 13 Pre-1970 short-term capital loss (Enter smaller of line 3 or 12) | | | 13 | -0- |
| 14 Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13) | | | 14 | (2741) |

### Section B.—Computation of Capital Loss Carryovers to 1975

| | | | | |
|---|---|---|---|---|
| 15 Enter any loss from line 13, above | 15 | -0- | | |
| 16 Enter loss deducted on your 1974 Form 1040, line 29 | 16 | 1000 | | |
| 17 Loss carryover to 1975 (excess of line 15 over line 16—if line 15 does not exceed line 16, enter zero). Enter here and on your 1975 Schedule D (Form 1040), line 4(a) | | | 17 | 1000 |
| 18 Enter any loss from line 14, above | 18 | (2741) | | |
| 19 Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero | 19 | 1000 | | |
| 20 Loss carryover to 1975 (excess of line 18 over line 19—if line 18 does not exceed line 19, enter zero). Enter here and on your 1975 Schedule D (Form 1040), line 4(b) | | | 20 | (1741) |
| 21 If you were required to complete Part IV of your 1974 Schedule D (Form 1040), enter any loss from your 1974 Schedule D (Form 1040), line 30; otherwise, enter zero | 21 | (13322) | | |
| 22 Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero. (**Note:** *If you ignored lines 2 through 20 above, enter amount from your 1974 Form 1040, line 29.)* | 22 | -0- | | |
| 23 Loss carryover to 1975 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero). Enter here and on 1975 Schedule D (Form 1040), line 12(a) | | | 23 | (13322) |
| 24 If you were required to complete Part IV of your 1974 Schedule D (Form 1040), enter any loss from your 1974 Schedule D (Form 1040), line 31. However, if Part IV was not required, enter any loss from your 1974 Schedule D (Form 1040), line 13 | 24 | (5839) | | |
| 25 Enter excess of line 22 over line 21 .......... x 2 (if line 22 does not exceed line 21, enter zero.) | 25 | -0- | | |
| 26 Loss carryover to 1975 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on your 1975 Schedule D (Form 1040), line 12(b) | | | 26 | (5839) |

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 75

ADDRESS 322-12-7997 SOC. SEC. NO.

DEDUCTION SCHEDULE

| MEDICAL | STATE | FEDERAL |
|---|---|---|
| 2 MEDICINE/DRUGS | | |
| 3 LESS 1% A.G.I. (Line 18 - 1040) | | |
| 4 NET MED/DRUGS | | |
| 5 H & A INS. (½ + EXCESS) | | 682 |
| 6a DR. | | |
| DR. | | |
| DR. | | |
| DR. | | 877 |
| DR. | | |
| DR. | | |
| DR. | | |
| DR. | | |
| 6b HOSPITAL | | |
| PROSTHETIC APPLIANCES | | |
| HEARING AID | | |
| 6c AMBULANCE | | |
| LABORATORIES | | |
| TRAVEL FOR MED. 1000 | | 70 |
| MEDICARE INS. | | |
| GLASSES | | |
| 7 MEDICAL EXPENSES | 1629 | 1629 |
| LESS REIMBURSED BY INS. | | |
| 8 LESS 3% ADJ. GROSS INC. | 270 | 258 |
| 9 | 1359 | 1371 |
| I +:½ (TO $150) OF H & A INS. | 150 | 150 |
| 10 TOTAL MEDICAL DED. ▶ | 1509 | 1521 |
| **TAXES** | | |
| 11 STATE & LOCAL INCOME | -0- | |
| 12 REAL ESTATE | | 932 |
| 13 STATE & LOCAL GASOLINE | | 48 |
| 14 GENERAL SALES TAX | | 205 |
| 15a PERSONAL PROPERTY | | |
| 15b PERSONAL PROPERTY AUTO | | 22 |
| 16 SALES TAX AUTO | | -0- |
| 17 TOTAL TAXES ▶ | 1207 | 1207 |
| **INTEREST (TO WHOM PAID)** | | |
| 18 MORTGAGE | | 2514 |
| 19 INSTALLMENT LOANS MISC | | 50 |
| TRANSWORLD | | 186 |
| SBA | | 7 |
| FEDCO | | 100 |
| 20 TOTAL INTEREST ▶ | 2857 | 2857 |

| CONTRIBUTIONS | STATE | FEDERAL |
|---|---|---|
| 21a CASH CONTRIBUTIONS | | |
| 21b PARTNERSHIP SHARE | | |
| GIRL/BOY SCOUTS | | |
| HEART FUND/CANCER FUND | | |
| RED CROSS/UNITED FUND | | 150 |
| XMAS & EASTER SEALS | | |
| MISC. ORGANIZED CHARITIES | | |
| CHURCHES | | |
| 22 OTHER THAN CASH | | |
| 23 CARRY OVER FROM PRIOR YRS. | | |
| 24 TOTAL CONTRIBUTIONS ▶ | 150 | 150 |
| **CASUALTY OR THEFT (LOSS(ES)** | | |
| 25 LOSS BEFORE ADJUSTMENT | | |
| 26 INSURANCE REIMBURSEMENT | | |
| 27 | | |
| 28 ($100 LIMITATION PER CAS.) | | |
| 29 TOT. CAS. OR THEFT LOSS ▶ | | |
| **MISCELLANEOUS DEDUCTIONS** | | |
| 30 ALIMONY | | |
| 31 UNION/PROFESSIONAL DUES | | |
| 32 CHILD & DEP. CARE (Form 2441) | | |
| 33 INCOME TAX PREPARATION | | |
| UNIFORMS/PROTEC. CLOTHING | | |
| SMALL TOOLS AND SUPPLIES | | |
| LAUNDRY AND CLEANING | | |
| AUTO USE/DAMAGE | | |
| INVEST. COUNSEL & PUBS.(Sched | | |
| EMPLOYMENT AGENCY FEES | | |
| SAFE DEPOSIT BOX | | |
| TEL. REQ. IN BUSINESS | | |
| POLITICAL CONTRIBUTIONS | | |
| 34 TOTAL MISC. DED. ▶ | | |
| **SUMMARY OF ITEMIZED DED.** | **STATE** | **FEDERAL** |
| 35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10) | | |
| 36 TOTAL TAXES (From LINE 17) | | |
| 37 TOTAL INTEREST (Line 20) | | |
| 38 TOTAL CONTR. (Line 24) | | |
| 39 CAS. & THEFT LOSS(ES) (Line29) | | |
| 40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34) | | |
| 41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ▶ | 5723 | 5735 |

REMARKS

PSI Professional Stationers, Inc. 7340 Laurel Canyon Boulevard North Hollywood, California 91605

Form 101

SCHEDULE

NAME SAMUEL & PHYLLIS RUBY I.D. NO. OR SOC. SEC. NO. ________ CALENDAR YEAR 19 75

ADDRESS 322-12-7997 FISCAL YEAR ENDING ________ 19__

SCHEDULE OF PROFIT ( OR LOSS ) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME EMPLOYERS NO.

BUSINESS ADDRESS

| | | |
|---|---|---|
| TOTAL RECEIPTS | | 48924 |
| INVENTORY AT BEGINNING OF YEAR | 800 | |
| MERCHANDISE PURCHASED | 24031. | |
| | | |
| TOTAL | 24831 | |
| LESS INVENTORY AT END OF YEAR | -0- | 24831 |
| GROSS PROFIT | | 24093 |
| GROSS INCOME | | 24093 |
| OTHER BUSINESS DEDUCTIONS | | |
| ADVERTISING | 99 | |
| AUTO AND TRUCK EXPENSE | 1800 | |
| BAD DEBTS | | |
| COMMISSIONS | | |
| DELIVERY | | |
| DEPRECIATION ( SCHEDULE BELOW ) | 974 | |
| DUES AND SUBSCRIPTIONS | 126 | |
| ENTERTAINMENT AND PROMOTIONAL | | |
| INSURANCE | 285 | |
| INTEREST | 1107 | |
| JANITOR AND HAULING | | |
| LEGAL AND ACCOUNTING | 150 | |
| OFFICE SUPPLIES AND EXPENSE | | |
| RENT | 4151 | |
| REPAIRS AND MAINTENANCE | 625 | |
| SALARIES AND WAGES | 5632 | |
| SUPPLIES | | |
| TAXES AND LICENSES | 240 | |
| TAXES PAYROLL | 575 | |
| TELEPHONE AND UTILITIES | 168 | |
| LINEN | 158 | |
| CONTRACT LABOR | 444 | |
| | | 16534 |
| NET PROFIT OR (LOSS) FEDERAL RETURN | | 7559 |
| NET PROFIT OR (LOSS) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF. (H) 5159 (W) 2400 | | |

SCHEDULE OF DEPRECIATION

| NO. | KIND AND LOCATION OF PROPERTY | DATE ACQUIRED | METH. | YEARS OR % | COST OR OTHER BASIS | | PRIOR DEPREC. | DEPRECIATION THIS YEAR |
|---|---|---|---|---|---|---|---|---|
| | EQUIPMENT | 2/1/74 | S.L | 7YR | 10228 | | 1339 | 974 |
| | GOODWILL | 2/1/74 | | | 35000 | | -0- | -0- |

PROFESSIONAL STATIONERS INC FORM 104A
LOS ANGELES, CALIF.

SCHEDULE ________

NAME SAMUEL & PHYLLIS RUBY I.D. or SOC. SEC. NO. ______ Calendar Yr. 19 75 F/Y/E 19__

## GAINS ON INSTALLMENT SALES

DESCRIPTION OF PROPERTY COFFEE SHOP

DATE ACQUIRED 2/1/74 DATE SOLD 9/2/75

| TYPE OF ASSET: | CAPITAL | SEC. 1245 | SEC. 1250 |
|---|---|---|---|
| 1. SELLING PRICE: CASH | $ | $20148 | $ |
| 2. NOTES | | 48152 | |
| 3. MORTGAGE TRANSFERRED | | | |
| 4. OTHER | | | |
| 5. GROSS SALES PRICE (1+2+3+4) | | 68300 | |
| 6. COST OR BASIS | $ | $45228 | $ |
| 7. LESS ACCUMULATED DEPRECIATION | | | |
| 8. PRIOR TO 1-1-62 | | | |
| 9. PRIOR TO 1-1-64 | | | |
| 10. AFTER 12-31-61 | | 2313 | |
| 11. ST. LINE AFTER 12-31-63 | | | |
| 12. EXCESS OVER S/L 1-64/12-69 | | | |
| 13. EXCESS OVER S/L AFTER 12-31-69 | | | |
| 14. ADJUSTED BASIS (6-7 THRU 13) | | 42915 | |
| 15. EXPENSES OF SALE | | 238 | |
| 16. TOTAL ADJUSTED BASIS (14 + 15) | | 43153 | |
| 17. TOTAL GROSS PROFIT (5 – 16) | $ | | |
| 18. TOTAL GROSS PROFIT – ORDINARY | | $ 2313 | $ |
| 19. TOTAL GROSS PROFIT – OTHER | | $22834 | $ |
| 20. CONTRACT PRICE (1 + 2 + 4) | $ | $68300 | $ |
| 21. GROSS PROFIT % | % | 36.82 % | % |
| 22. PAYMENTS RECEIVED YEAR OF SALE | | | |
| 23. CASH (1) | | 20148 | |
| 24. PRINCIPAL COLLECTIONS | | —0— | |
| 25. EXCESS MORTGAGE OVER BASIS | | —0— | |
| 26. OTHER (4) | | —0— | |
| 27. TOTAL PAYMENTS (23 THRU 26) | | 20148 | |
| 28. RECOGNIZED GAIN | | | |
| 29. RECOGNIZED GAIN – ORDINARY | | 2313 | |
| 30. RECOGNIZED GAIN – OTHER | | 5105 | |

| TAXABLE YR | TOTAL PAYMENTS | LESS INT. (TO PT. 2, SEC. 3) | ORDINARY INCOME SECTION 1245 REPORTED | SECTION 1245 BALANCE | SECTION 1250 REPORTED | SECTION 1250 BALANCE | CAPITAL GAIN REPORTED | CAPITAL GAIN BALANCE |
|---|---|---|---|---|---|---|---|---|
| 1975 | | NONE | 7418 | 15416. | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |



SCHEDULE

RESIDENT **540**

# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR **1975**

**PLACE PREADDRESSED LABEL HERE, if available.** (Correct name and address, if necessary)
Enter social security number(s) only if incorrect or not shown on label.

Check One: ☒ Calendar Year ☐ Fiscal Year Ending ______ 1976

FOR FEDERAL PRIVACY ACT NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS

NAME (If joint return, give first names and initials of both): SAMUEL & PHYLLIS
LAST NAME: RUBY

PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route): 16250 BIRCHER ST

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE: GRANADA HILLS CA

Your Social Security Number: 322 12 7997
Spouse's Social Security Number: 349 18 1420

OCCUPATION — Yours: S/E — Spouse's: S/E

**FILING STATUS—Check Only One:**

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Separate return of married person—Enter spouse's social security number and full name here
4 ☐ Head of Household—Enter name of qualifying individual ______
5 ☐ Widow(er) with dependent child (Year spouse died 197__)

**EXEMPTION CREDITS**

| | | | |
|---|---|---|---|
| 6 | **Personal** { If line 1 or 3 checked, enter $25 / If line 2, 4 or 5 checked, enter $50 } | 6 | 50.00 |
| 7 | **Dependents** — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship. ELISA / THOMAS. Total Number 2 × $8 | 7 | 16.00 |
| 8 | **Blind** (refer to instructions) Number of blind exemptions ▶ ____ × $8 | 8 | .00 |
| 9 | **Total exemption credits** (add lines 6, 7 and 8) Enter here and on line 20 | 9 | 66.00 |

▲ ATTACH COPY 2 OF FORM W-2 HERE ▼

| | | | |
|---|---|---|---|
| 10 | **Wages, salaries, tips and other employee compensation** { Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 6 } | 10 | -0- |
| 11 | **Dividends**—before federal exclusion. Enter total (if over $400, complete and attach Schedule B(540)) | 11 | 17 |
| 12 | **Interest.** Enter total (if over $400, complete and attach Schedule B(540)) | 12 | 95 |
| 13 | **Income other than wages, dividends and interest** (from line 48) | 13 | 8872 |
| 14 | **Total** (add lines 10, 11, 12 and 13) | 14 | 8984 |
| 15 | **Adjustments to income** (from line 55) | 15 | |
| 16 | **Adjusted gross income** (subtract line 15 from line 14)<br>• If line 1 or 3 is checked and line 16 is $4,000 or less, enter zero tax on line 23.<br>• If line 2, 4, or 5 is checked and line 16 is $8,000 or less, enter zero tax on line 23. { Do not complete lines 17 thru. 22 } | 16 | 8984 |

• **If you do NOT itemize deductions AND line 16 is under $15,000, find tax in Tax Table and enter on line 19.**
• **If you itemize deductions OR line 16 is $15,000 or more, complete lines 17 and 18.**

| | | | |
|---|---|---|---|
| 17 | **Deductions:** Itemized (from line 62) OR STANDARD ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked) | 17 | 5735 |
| 18 | **Taxable income** (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 | 18 | 3249 |
| 19 | **Tax from** (check one) Tax Table ☐ Tax Rate Schedule ☒ Income Averaging Schedule (G or G-1) ☐ | 19 | 32 |
| 20 | **Total exemption credits** (from line 9, above) | 20 | 66 |
| 21 | **Tax liability** (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) | 21 | -0- |
| 22 | **Other credits** (from line 65) | 22 | |
| 23 | **Net tax liability** (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) | 23 | -0- |
| 24 | **Tax on preference income** (see instructions—attach Schedule P(540)) | 24 | |
| 25 | **Total tax liability** (add lines 23 and 24) | 25 | -0- |
| 26 | **Total California income tax withheld** (attach W-2 or W-2P to face of this return) | 26 | |
| 27 | **Renter's credit**—if you lived in rented property on March 1, 1975, complete Part 1 on page 2 | 27 | |
| 28 | **1975 California estimated tax payments** | 28 | |
| 29 | **Excess California SDI tax withheld** (attach Form DE 1964 to face of this return) | 29 | |
| 30 | **Total prepayment credits** (add lines 26 thru 29) | 30 | -0- |
| 31 | If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Pay in full and mail with return to: **FRANCHISE TAX BOARD SACRAMENTO, CA 95867** — PAY IN FULL → | 31 | -0- |
| 32 | If line 25 is smaller than line 30, enter amount OVERPAID | 32 | |
| 33 | Amount of line 32 to be **REFUNDED TO YOU.** Allow at least six weeks. Mail return to: **FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813** | 33 | |
| 34 | Amount of line 32 to be credited on your 1976 ESTIMATED TAX | 34 | ← ESTIMATED TAX |

Do not write in these spaces: P / E / M / A / R

ATTACH FORM DE 1964 HERE

Write social security number on check or money order. ATTACH HERE

*Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.*

**SIGN HERE** ▶ Your signature ______ Date ______
Spouse's signature—if filing a joint return ______ Date ______

▶ Preparer's signature (other than taxpayer) ______ Date ______
Address (and Zip code) 367-34-8729

## PART I — Renter's Credit — All questions must be answered

| | | | | |
|---|---|---|---|---|
| 35 | Did you, on March 1, 1975, live in rented property which was your principal residence? | ☐ Yes | ☒ No | If no, you may not claim this credit |
| 36 | Was the property you rented exempt from property tax? | ☐ Yes | ☐ No | If yes, you may not claim this credit |
| 37 | Did you live with any other person who claimed you as a dependent for income tax purposes? | ☐ Yes | ☐ No | If yes, you may not claim this credit |
| 38 | Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? | ☐ Yes | ☐ No | If yes, see page 6 of Instructions |

## PART II — Other Income

| | | | |
|---|---|---|---|
| 39 | Business income (or loss) (attach Schedule C(540)) | 39 | 7559 |
| 40 | Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) | 40 | (1000) |
| 41 | Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) | 41 | 2313 |
| 42 | Pensions and annuities (ATTACH SCHEDULE E FORM (540)) | 42 | |
| 43 | Rents and royalties (ATTACH SCHEDULE E FORM (540)) | 43 | |
| 44 | Partnerships (ATTACH SCHEDULE E FORM (540)) | 44 | |
| 45 | Estates and trusts (ATTACH SCHEDULE E FORM (540)) | 45 | |
| 46 | Farm income (or loss) (attach Schedule F(540)) | 46 | |
| 47 | Miscellaneous income | | |
| | (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) — 47a | | |
| | (b) Alimony — 47b | | |
| | (c) Other (state nature and source) — 47c | | |
| | Enter total of lines 47(a), 47(b), and 47(c) | 47 | |
| 48 | Total (add lines 39 thru 47). Enter here and on line 13 | 48 | 8872 |

## PART III — Adjustments to Income

| | | | |
|---|---|---|---|
| 49 | "Sick pay," if included in line 10 (see instructions — attach statement) | 49 | |
| 50 | Moving expenses (see instructions — attach statement) | 50 | |
| 51 | Employee business expenses (see instructions — attach statement) | 51 | |
| 52 | Military exclusion (see instructions) | 52 | |
| 53 | Payment as a self-employed person to a retirement plan, etc. (see instructions) | 53 | |
| 54 | Forfeited interest penalty (see instructions) | 54 | |
| 55 | Total adjustments (add lines 49 thru 54). Enter here and on line 15 | 55 | |

## PART IV — Itemized Deductions —

• Attach Schedule A(540) and enter sub-totals on lines 56 thru 61, below

| | | | |
|---|---|---|---|
| 56 | Total deductible medical and dental expenses (from Schedule A(540), line 10) | 56 | 1509 |
| 57 | Total child adoption expenses (from Schedule A(540), line 13) | 57 | -0- |
| 58 | Total taxes (from Schedule A(540), line 20) | 58 | 1207 |
| 59 | Total interest expense (from Schedule A(540), line 23) | 59 | 2857 |
| 60 | Total contributions (from Schedule A(540), line 28) | 60 | 150 |
| 61 | Total miscellaneous deductions (from Schedule A(540), line 39) | 61 | |
| 62 | Total itemized deductions (add lines 56 thru 61). Enter here and on line 17 | 62 | 5735 |

## PART V — Other Credits — SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW.

| | | | |
|---|---|---|---|
| 63 | "Other State" net income tax credit (attach copy of other state return and Schedule S(540)) | 63 | |
| 64 | Retirement income credit (attach Schedule R(540)) | 64 | |
| 65 | **TOTAL** (add lines 63 and 64). Enter here and on line 22 | 65 | |

## PART VI — Reconciliation to Federal Return — If adjusted gross income on Federal Return is different from line 16, page 1, explain below.

DIV EX 17

IRA 375.

SCHEDULE **A** FORM 540

# CALIFORNIA
## ITEMIZED DEDUCTIONS
Attach to Form 540

TAXABLE **1975** YEAR

Name as shown on Form 540 SAMUEL & PHYLLIS RUBY — Social Security Number 322-12-7997

**A**

**If your adjusted gross income is $8,000 or less and your filing status is "Married, Filing Jointly," "Head of Household," or "Widow(er) With Dependent Child," or $4,000 or less and your filing status is "Single," or "Married, Filing Separately," do not itemize, enter zero on Form 540, line 23, and check the tax table box.**

**USE ONLY IF YOU DO NOT USE THE TAX TABLE OR TAKE THE STANDARD DEDUCTION**

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| | | |
|---|---|---|
| 1. One half (but not more than $150) of insurance premiums for medical care | | |
| 2. Medicine and drugs | | |
| 3. Enter 1% of line 16, Form 540 | | |
| 4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | | |
| 5. Enter balance of insurance premiums for medical care not entered on line 1 | | |
| 6. Other medical and dental expenses: | | |
| (a) Doctors, dentists, nurses, etc. | | |
| (b) Hospitals | | |
| (c) Other (itemize) | | |
| 7. **Total**—(Add lines 4, 5, 6a, b, and c) | | |
| 8. Enter 3% of line 16, Form 540 | | |
| 9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero) | | |
| 10. **Total**—(Add lines 1 and 9. Enter here and on Form 540, line 56) SCH | | 1509 |

**Child Adoption Expense**

| | | |
|---|---|---|
| 11. Total expenses paid or incurred—Attach itemized list | | |
| 12. Enter 3% of line 16, Form 540 | | |
| 13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, line 57) | | |

**Taxes**

| | | |
|---|---|---|
| 14. Real estate | | |
| 15. State and local gasoline | | |
| 16. General Sales | | |
| 17. Auto license—Excess of registration and weight fees (see instructions) | | |
| 18. Personal property (Boat and Aircraft) | | |
| 19. Other (itemize) SCH | | |
| 20. **Total taxes**—(Add lines 14 thru 19. Enter here and on Form 540, line 58) | | 1207 |

**Interest Expense**

| | |
|---|---|
| 21. Home mortgage | |
| 22. Other (itemize) SCH | |
| 23. **Total**—(Add lines 21 and 22. Enter here and on Form 540, line 59) | 2857 |

**Contributions**

| | |
|---|---|
| 24. Cash contributions for which you have receipts, canceled checks, etc. | |
| 25. Other cash contributions. List donees and amounts SCH | |
| 26. Other than cash.—See instructions for required statement | |
| 27. Carryover from 1974—See instructions | |
| 28. **Total**—(Add lines 24, 25, 26, and 27. Maximum deduction may not exceed **20%** of adjusted gross income. Enter here and on Form 540, line 60) | 150 |

**Miscellaneous Deductions**

**Casualty or Theft Loss(es)—See Instructions**

NOTE: If you had more than one loss, omit lines 29 through 33 and follow instructions for guidance.

| | |
|---|---|
| 29. Loss before insurance reimbursement | |
| 30. Insurance reimbursement | |
| 31. Subtract line 30 from line 29. Enter difference (if line 30 is greater than line 29, enter zero) | |
| 32. Enter $100 or amount on line 31, whichever is smaller | |
| 33. Casualty or theft loss (line 31 less line 32) | |
| 34. **Alimony paid** | |
| 35. **Child care**—See instructions | |
| 36. **Union dues** | |
| 37. **Employment education expense**—See instructions | |
| 38. **Other**—(itemize) | |
| 39. **Total**—Add lines 33, 34, 35, 36, 37, and 38. (Enter here and on Form 540, line 61) | |

SCHEDULE C FORM 540

# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

TAXABLE 19 25 YEAR

**Attach this schedule to your income tax return, Form 540 or 540NR** — **Partnerships, joint ventures, etc., must file on Form 565**

Name as shown on Form 540 or 540NR: SAMUEL & PHYLLIS RUBY — Social Security Number: 322-12-7997

A. Name and Address of Business: WOODLEY BISTRO COFFEE SHOP — B. Federal Employer I.D. No.: 95-2651578

C. Principal business activity (i.e., retail–hardware; wholesale–tobacco; services–legal; etc.) SERVICE - SNACKBAR

D. Indicate method of accounting: ☐ cash; ☒ accrual; ☐ other

E. Were Forms 591, 592, 596 and 599, for the calendar ~~year~~ filed (if required)? ☒ YES ☐ NO

F. Method of inventory valuation ► COST

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☐ NO If "Yes," attach explanation.

| | | |
|---|---|---|
| 1 Gross receipts, sales, or fees $ ........ Less returns and allowances $ ........ | Balance ► | |
| 2 Inventory at beginning of year (if different from last year's closing inventory, attach explanation) | | |
| 3 Purchases $ ........ Less cost of items withdrawn for personal use $ ........ | | |
| 4 Cost of labor (do not include salary paid to yourself) | | |
| 5 Materials and supplies | | |
| 6 Other costs (explain in Schedule C-2 or attach Schedule) | | |
| 7 **Total of lines 2 thru 6** | | |
| 8 Inventory at end of this year | | |
| 9 Cost of goods sold (subtract line 8 from line 7) | | |
| 10 Gross profit (subtract line 9 from line 1) | | |
| 11 Other income (attach schedule) | | |
| 12 **Total Income** (add lines 10 and 11) | | |
| **OTHER BUSINESS DEDUCTIONS** | | |
| 13 Depreciation (explain in Schedule C-1 or attach Schedule) | | |
| 14 Taxes on business and business property (explain in Schedule C-2 or attach Schedule) | | |
| 15 Rent on business property | | |
| 16 Repairs (explain in Schedule C-2 or attach Schedule) | | |
| 17 Salaries and wages not included on line 4 (exclude any paid to yourself) | | |
| 18 Insurance | | |
| 19 Legal and professional fees | | |
| 20 Commissions | | |
| 21 Amortization (attach statement) | | |
| 22 Retirement plans, etc. (other than your share, see instructions) | | |
| 23 Interest on business indebtedness | | |
| 24 Bad debts arising from sales or services (Not applicable if reporting on cash basis) | | |
| 25 Depletion (attach schedule) | | |
| 26 Other business expenses (explain in Schedule C-2 or attach Schedule) | | |
| 27 **Total of lines 13 thru 26** | | |
| 28 Net profit (or loss) (subtract line 27 from line 12), Enter here and on Page 2, Form 540 or 540NR | SCH | 7559 |

Schedule C-1 Depreciation Claimed on line 13.

| Group and guideline class or description of property | Date Acquired | Cost or other basis | Depreciation allowed (or allowable) in prior years | Method of computing depreciation | Life or Rate | Depreciation for this year |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Schedule C-2 Explanation of Lines 6, 14, 16, and 26.

| LINE NO. | EXPLANATION | AMOUNT | LINE NO. | EXPLANATION | AMOUNT |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

SCHEDULE D FORM 540

# CALIFORNIA

TAXABLE 1975 YEAR

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR: SAMUEL & PHYLLIS RUBY

Social Security Number: 322 12 7997

**PART I—Assets Held One Year or Less** D

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or loss (d. less e.) |
|---|---|---|---|---|---|
| 1. 1974 LOSS CARRYOVER (20,360) USED 1974 1000.- | | | | | |

2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)
3. Enter your share of net gain or loss from partnerships and fiduciaries
4. Net gain or loss, combine lines 1, 2 and 3

**PART II—Assets Held More Than One Year But Not More Than Five Years**

| | | | | | |
|---|---|---|---|---|---|
| 5. | | | | | |

6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy) ..... 5105
7. Enter your share of net gain or loss from partnerships and fiduciaries
8. Net gain or loss, combine lines 5, 6 and 7 ..... 5105

**PART III—Assets Held More Than Five Years**

| | | | | | |
|---|---|---|---|---|---|
| 9. | | | | | |

10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy)
11. Enter your share of net gain or loss from partnerships and fiduciaries
12. Net gain or loss, combine lines 9, 10 and 11

**PART IV—Summary of Capital Gains and Losses**

13. Enter amount from line 4
14. Enter 65% of the amount on line 8 ..... 3318
15. Enter 50% of the amount on line 12
16. Enter unused capital loss carryover from preceding taxable years (attach computation) ..... (19360)
17. Combine the amounts shown on lines 13, 14, 15 and 16 ..... (16042)
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:
    (a) amount on lines 17;
    (b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or
    (c) $1,000 ($500 in the case of a husband or wife filing a separate return) ..... (1000)

SCHEDULE **D-1** FORM 540

# CALIFORNIA

## SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

**(Sales or Exchanges Including Involuntary Conversions)**
(Attach to Form 540, 540NR, 541 or 565)

TAXABLE 1925 YEAR

Name as shown on Tax Return: SAMUEL & PHYLLIS RUBY

Identifying number as shown on return: 322-12-7997

**D-1**

**PART I Gain From Disposition of Property Under Sections 18211, 18212-18, 18219, 18220**

Lines 9 and 10 should be omitted if there are no dispositions of farm property or farm land; or, if this form is filed by a partnership.

| 1. Description of Sections 18211, 18212-18, 18219, and 18220 property. | Date acquired (mo., day, yr.) | Date sold (mo., day, yr.) |
|---|---|---|
| (A) WOODLEY BISTRO COFFEE SHOP | 2/1/74 | 9/2/75 |
| (B) | | |
| (C) | | |
| (D) | | |

| Correlate lines 1(A) through 1(D) with these columns → | Property (A) | Property (B) | Property (C) | Property (D) |
|---|---|---|---|---|
| 2. Gross sales price | | | | |
| 3. Cost or other basis and expense of sale | | | | |
| 4. Depreciation allowed (or allowable) | INSTALLMENT | | | |
| 5. Adjusted basis, line 3 less line 4 | | | | |
| 6. Total gain, subtract line 5 from line 2 | | | | |
| 7. If Section 18211 property: | | | | |
| (a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3) | SALE | | | |
| (b) Line 6 or line 7(a), whichever is smaller | | | | |
| 8. If Section 18212-18 property: | | | | |
| (a) Enter additional depreciation after 12-31-63 and before 1-1-71 | | | | |
| (b) Enter additional depreciation after 12-31-70 | | | | |
| (c) Enter line 6 or line 8(b), whichever is smaller | | | | |
| (d) Line 8(c) times applicable percentage (Instruction D-4) | | | | |
| (e) Enter excess, if any, of line 6 over line 8(b) | | | | |
| (f) Enter line 8(a) or line 8(e), whichever is smaller | | | | |
| (g) Line 8(f) times applicable percentage (Instruction D-4) | | | | |
| (h) Add line 8(d) and line 8(g) | | | | |
| 9. If Section 18220 property: | | | | |
| (a) If farm land, enter soil and water conservation expenses for current year and four preceding years | | | | |
| (b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), whichever is smaller (see Instruction D-5) | | | | |
| (c) Excess deductions account (see Instruction D-5) | | | | |
| (d) Enter line 9(b) or line 9(c), whichever is smaller | | | | |
| 10. If Section 18219 property: | | | | |
| (a) Soil and water conservation expenses made after 12-31-69 | | | | |
| (b) Enter amount from line 9(d), if any; otherwise, enter a zero | | | | |
| (c) Enter excess, if any, of line 10(a) over 10(b) | | | | |
| (d) Line 10(c) times applicable percentage (Instruction D-5) | | | | |
| (e) Line 6 less line 10(b) | | | | |
| (f) Enter smaller of line 10(d) or line 10(e) | | | | |
| **SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)** | | | | |
| 11. Enter amounts from line 6 | 7418. | | | |
| 12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f) | 2313. | | | |
| 13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2) | 5105 | | | |
| 14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III | | | | 2313. |

## PART II Sales or Exchanges of Property Used in Trade or Business and/or Involuntary Conversions (Section 18181-82) see Instruction E

**Section A** — INVOLUNTARY CONVERSIONS DUE TO CASUALTY AND THEFT

| a. Kind of property (if necessary, attach statement of descriptive details not shown below) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Depreciation allowed (or allowable) since acquisition | f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | g. Gain (or loss) (d. plus e. less f.) |
|---|---|---|---|---|---|---|
| 15. | | | | | | |

16. Combine the amounts on line 15, enter here and also on the appropriate line as follows . . . . . . . .
(a) For all returns, except partnership returns: (1) If line 16 is zero or a gain, enter amount of each gain or loss, above, in column (g) of applicable Section B-1, B-2 or B-3; (2) If line 16 is a loss, enter such amount on line 25 of Part III.
(b) For partnership returns: Enter gain(s) and loss(es) in Schedule K (Form 565). See Instruction E.

**Section B** — SALES OR EXCHANGES OF PROPERTY USED IN TRADE OR BUSINESS AND CERTAIN INVOLUNTARY CONVERSIONS (Not Reportable in Section A)

Section B-1 Property Held One Year or Less

| | | | | | | |
|---|---|---|---|---|---|---|
| 17. | | | | | | |
| 18. Combine the amounts on line 17, enter here . . . | | | | | | |

Section B-2 Property Held More Than One Year But Not More Than Five Years

| | | | | | | |
|---|---|---|---|---|---|---|
| 19. LINE 13 | | | | | | 5105 |
| 20. Combine the amounts on line 19, enter here . . . | | | | | | 5105 |

Section B-3 Property Held More Than Five Years

| | | | | | | |
|---|---|---|---|---|---|---|
| 21. | | | | | | |
| 22. Combine the amounts on line 21, enter here . . . | | | | | | |
| 23. Combine the amounts on lines 18, 20 and 22; enter here and also on the appropriate line as follows . . . . | | | | | | |

(a) For all returns, except partnership returns: (1) If line 23 is a gain, enter the amounts from lines 18, 20 and 22, on lines 2, 6 and 10, respectively, of the Schedule D (Form 540), or if filing Form 541, enter amounts from lines 18, 20 and 22, on lines 2, 7 and 11, respectively, of the Schedule D (Form 541). (2) If line 23 is a loss, enter such amount on line 26 of Part III.
(b) For partnership returns: Enter amounts on lines 18, 20 and 22, in Schedule K(565)—see Instruction E.

## PART III Ordinary Gains and Losses

| a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Depreciation allowed (or allowable) since acquisition | f. Cost or other basis, cost of subsequent improvements and expense of sale | g. Gain (or loss) (d. plus e. less f.) |
|---|---|---|---|---|---|---|
| 24. Gain, if any, from line 14 . . . | | | | | | 2313 |
| 25. Loss, if any, from line 16 . . . | | | | | | |
| 26. Loss, if any, from line 23 . . . | | | | | | |
| 27. | | | | | | |

28. Combine lines 24 through 27, enter here and also on the appropriate line as follows . . . . 2313
(a) For fiduciary and partnership returns: Enter the gain (or loss) shown on line 28 on the line provided for on the return being filed—see Instruction F for specific line reference.
(b) For individual returns:
(1) If the gain (or loss) on line 28 includes losses which are to be treated as an itemized deduction on Schedule A (Form 540 or 540NR) (see Instruction F), enter the total of such loss(es) here and on Schedule A (Form 540 or 540NR)—Identify as loss from line 28(b)(1), Schedule D-1 (Form 540) . . . 2313
(2) Redetermine the gain (or loss) on line 28, excluding the loss (if any) entered on line 28(b)(1). Enter here and on page 2 of Form 540 or Form 540NR, under "Other Income" . . . . . . .

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 75

ADDRESS 322-12-7997 SOC. SEC. NO.

# DEDUCTION SCHEDULE

| MEDICAL | STATE | FEDERAL |
|---|---|---|
| 2 MEDICINE/DRUGS | | |
| 3 LESS 1% A.G.I. (Line 18 - 1040) | | |
| 4 NET MED/DRUGS | | |
| 5 H & A INS. (½ + EXCESS) | | 682 |
| 6a DR. | | |
| DR. | | |
| DR. | | |
| DR. | | 877 |
| DR. | | |
| DR. | | |
| DR. | | |
| DR. | | |
| 6b HOSPITAL | | |
| PROSTHETIC APPLIANCES | | |
| HEARING AID | | |
| 6c AMBULANCE | | |
| LABORATORIES | | |
| TRAVEL FOR MED. 1000 | | 70 |
| MEDICARE INS. | | |
| GLASSES | | |
| 7 MEDICAL EXPENSES | 1629 | 1629 |
| LESS REIMBURSED BY INS. | | |
| 8 LESS 3% ADJ. GROSS INC. | 270 | 258 |
| 9 | 1359 | 1371 |
| I +: ½ (TO $150) OF H & A INS. | 150 | 150 |
| 10 TOTAL MEDICAL DED. | 1509 | 1521 |
| **TAXES** | | |
| 11 STATE & LOCAL INCOME | -0- | ~~0~~ |
| 12 REAL ESTATE | | 932 |
| 13 STATE & LOCAL GASOLINE | | 48 |
| 14 GENERAL SALES TAX | | 205 |
| 15a PERSONAL PROPERTY | | |
| 15b PERSONAL PROPERTY AUTO | | 22 |
| 16 SALES TAX AUTO | | -0- |
| 17 TOTAL TAXES | 1207 | 1207 |
| **INTEREST (TO WHOM PAID)** | | |
| 18 MORTGAGE | | 2514 |
| 19 INSTALLMENT LOANS MISC | | 50 |
| TRANSWORLD | | 186 |
| SBA | | 7 |
| FEDCO | | 100 |
| 20 TOTAL INTEREST | 2857 | 2857 |

| CONTRIBUTIONS | STATE | FEDERAL |
|---|---|---|
| 21a CASH CONTRIBUTIONS | | |
| 21b PARTNERSHIP SHARE | | |
| GIRL/BOY SCOUTS | | |
| HEART FUND/CANCER FUND | | |
| RED CROSS/UNITED FUND | | 150 |
| XMAS & EASTER SEALS | | |
| MISC. ORGANIZED CHARITIES | | |
| CHURCHES | | |
| 22 OTHER THAN CASH | | |
| 23 CARRY OVER FROM PRIOR YRS. | | |
| 24 TOTAL CONTRIBUTIONS | 150 | 150 |
| **CASUALTY OR THEFT (LOSS(ES)** | | |
| 25 LOSS BEFORE ADJUSTMENT | | |
| 26 INSURANCE REIMBURSEMENT | | |
| 27 | | |
| 28 ($100 LIMITATION PER CAS.) | | |
| 29 TOT. CAS. OR THEFT LOSS | | |
| **MISCELLANEOUS DEDUCTIONS** | | |
| 30 ALIMONY | | |
| 31 UNION/PROFESSIONAL DUES | | |
| 32 CHILD & DEP. CARE (Form 2441) | | |
| 33 INCOME TAX PREPARATION | | |
| UNIFORMS/PROTEC. CLOTHING | | |
| SMALL TOOLS AND SUPPLIES | | |
| LAUNDRY AND CLEANING | | |
| AUTO USE/DAMAGE | | |
| INVEST. COUNSEL & PUBS. (Sched | | |
| EMPLOYMENT AGENCY FEES | | |
| SAFE DEPOSIT BOX | | |
| TEL. REQ. IN BUSINESS | | |
| POLITICAL CONTRIBUTIONS | | |
| 34 TOTAL MISC. DED. | | |
| **SUMMARY OF ITEMIZED DED.** | **STATE** | **FEDERAL** |
| 35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10) | | |
| 36 TOTAL TAXES (From LINE 17) | | |
| 37 TOTAL INTEREST (Line 20) | | |
| 38 TOTAL CONTR. (Line 24) | | |
| 39 CAS. & THEFT LOSS(ES) (Line 29) | | |
| 40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34) | | |
| 41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 | 5723 | 5735 |

REMARKS

NAME SAMUEL & PHYLLIS RUBY I.D. NO. OR SOC. SEC. NO. ______ CALENDAR YEAR 19 75

ADDRESS 322-12-7997 FISCAL YEAR ENDING ______ 19__

## SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME EMPLOYERS NO.

BUSINESS ADDRESS

| | | |
|---|---|---|
| TOTAL RECEIPTS | | 48924 |
| INVENTORY AT BEGINNING OF YEAR | 800 | |
| MERCHANDISE PURCHASED | 24031. | |
| | | |
| TOTAL | 24831 | |
| LESS INVENTORY AT END OF YEAR | -0- | 24831 |
| GROSS PROFIT | | 24093 |
| | | |
| GROSS INCOME | | 24093 |
| OTHER BUSINESS DEDUCTIONS | | |
| ADVERTISING | 99 | |
| AUTO AND TRUCK EXPENSE | 1800 | |
| BAD DEBTS | | |
| COMMISSIONS | | |
| DELIVERY | | |
| DEPRECIATION (SCHEDULE BELOW) | 974 | |
| DUES AND SUBSCRIPTIONS | 126 | |
| ENTERTAINMENT AND PROMOTIONAL | | |
| INSURANCE | 285 | |
| INTEREST | 1107 | |
| JANITOR AND HAULING | | |
| LEGAL AND ACCOUNTING | 150 | |
| OFFICE SUPPLIES AND EXPENSE | | |
| RENT | 4151 | |
| REPAIRS AND MAINTENANCE | 625 | |
| SALARIES AND WAGES | 5632 | |
| SUPPLIES | | |
| TAXES AND LICENSES | 240 | |
| TAXES PAYROLL | 575 | |
| TELEPHONE AND UTILITIES | 168 | |
| LINEN | 158 | |
| CONTRACT LABOR | 444 | |
| | | 16534 |
| NET PROFIT OR (LOSS) FEDERAL RETURN | | 7559 |
| NET PROFIT OR (LOSS) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF. (H) 5159 (W) 2400 | | |

### SCHEDULE OF DEPRECIATION

| NO. | KIND AND LOCATION OF PROPERTY | DATE ACQUIRED | METH. | YEARS OR % | COST OR OTHER BASIS | | PRIOR DEPREC. | DEPRECIATION THIS YEAR |
|---|---|---|---|---|---|---|---|---|
| | EQUIPMENT | 2/1/74 | S.L | 7YR | 10228 | | 1339 | 974 |
| | GOODWILL | 2/1/74 | | | 35000 | | -0- | -0- |

PROFESSIONAL STATIONERS INC FORM 104A
LOS ANGELES, CALIF. SCHEDULE ______

NAME SAMUEL & PHYLLIS RUBY I.D. or SOC. SEC. NO. ____ Calendar Yr. 19 75 F/Y/E ____ 19__

## GAINS ON INSTALLMENT SALES

DESCRIPTION OF PROPERTY COFFEE SHOP

DATE ACQUIRED 2/1/74 DATE SOLD 9/2/75

| TYPE OF ASSET: | CAPITAL | SEC. 1245 | SEC. 1250 |
|---|---|---|---|
| 1. SELLING PRICE: CASH | $ | $20148 | $ |
| 2. NOTES | | 48152 | |
| 3. MORTGAGE TRANSFERRED | | | |
| 4. OTHER | | | |
| 5. GROSS SALES PRICE (1+2+3+4) | | 68300 | |
| 6. COST OR BASIS | $ | $45228 | $ |
| 7. LESS ACCUMULATED DEPRECIATION | | | |
| 8. PRIOR TO 1–1–62 | | | |
| 9. PRIOR TO 1–1–64 | | | |
| 10. AFTER 12–31–61 | | 2313 | |
| 11. ST. LINE AFTER 12–31–63 | | | |
| 12. EXCESS OVER S/L 1–64/12–69 | | | |
| 13. EXCESS OVER S/L AFTER 12–31–69 | | | |
| 14. ADJUSTED BASIS (6–7 THRU 13) | | 42915 | |
| 15. EXPENSES OF SALE | | 238 | |
| 16. TOTAL ADJUSTED BASIS (14 + 15) | | 43153 | |
| 17. TOTAL GROSS PROFIT (5 – 16) | $ | | |
| 18. TOTAL GROSS PROFIT – ORDINARY | | $2313 | $ |
| 19. TOTAL GROSS PROFIT – OTHER | | $22834 | $ |
| 20. CONTRACT PRICE (1 + 2 + 4) | $ | $68300 | $ |
| 21. GROSS PROFIT % | % | 36.82% | % |
| 22. PAYMENTS RECEIVED YEAR OF SALE | | | |
| 23. CASH (1) | | 20148 | |
| 24. PRINCIPAL COLLECTIONS | | –0– | |
| 25. EXCESS MORTGAGE OVER BASIS | | –0– | |
| 26. OTHER (4) | | –0– | |
| 27. TOTAL PAYMENTS (23 THRU 26) | | 20148 | |
| 28. RECOGNIZED GAIN | | | |
| 29. RECOGNIZED GAIN – ORDINARY | | 2313 | |
| 30. RECOGNIZED GAIN – OTHER | | 5105 | |

| | | | ORDINARY INCOME | | | | | |
|---|---|---|---|---|---|---|---|---|
| TAX-ABLE YR. | TOTAL PAYMENTS | LESS INT. (TO PT. 2. SEC. 3) | SECTION 1245 | | SECTION 1250 | | CAPITAL GAIN | |
| | | | REPORTED | BALANCE | REPORTED | BALANCE | REPORTED | BALANCE |
| 1975 | | NONE | 7418 | 15416 | | | | |



PROFESSIONAL STATIONERS, INC. LOS ANGELES, CALIF. SCHEDULE

Form **1040** US Department of the Treasury—Internal Revenue Service
# Individual Income Tax Return 1974

For the year January 1–December 31, 1974, or other taxable year beginning ............, 1974, ending ............, 19......

| Name (If joint return, give first names and initials of both) | Last name | COUNTY OF RESIDENCE | Your social security number |
|---|---|---|---|
| SAMUEL & PHYLLIS | RUBY | LA | 322 12 7997 |
| Present home address (Number and street, including apartment number, or rural route) | | | Spouse's social security no. |
| 16250 BIRCHER ST | | | 349 18 1420 |
| City, town or post office, State and ZIP code | | Occupation: Yours ► S/E | |
| GRANADA HILLS CA | | Spouse's ► S/E | |

Please print or type

**Filing Status (check only one)**

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ►
4 ☐ Unmarried Head of Household (See instructions on page 5) ►
5 ☐ Widow(er) with dependent child (Year spouse died ► 19 )

**Exemptions** Regular / 65 or over / Blind

6a Yourself . . . ☒ ☐ ☐
b Spouse . . . ☒ ☐ ☐
Enter number of boxes checked ► 2
c First names of your dependent children who lived with you ELISA THOMAS
Enter number ► 2
d Number of other dependents (from line 27) . . ►
7 Total exemptions claimed . . . . . ► 4

8 **Presidential Election Campaign Fund** . . ► Do you wish to designate $1 of your taxes for this fund? . . ☐ Yes ☐ No
If joint return, does your spouse wish to designate $1? . . ☐ Yes ☐ No
Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

**Income**

| | | | |
|---|---|---|---|
| 9 | Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see instructions on page 3.) | 9 | |
| 10a | Dividends (See instructions on pages 6 and 13) $ 136, 10b Less exclusion $ 136, Balance ► (If gross dividends and other distributions are over $400, list in Part I of Schedule B.) | 10c | -0- |
| 11 | Interest income. [If $400 or less, enter total without listing in Schedule B; If over $400, enter total and list in Part II of Schedule B] | 11 | |
| 12 | Income other than wages, dividends, and interest (from line 38) | 12 | 8934 |
| 13 | Total (add lines 9, 10c, 11, and 12) | 13 | 8934 |
| 14 | Adjustments to income (such as "sick pay," moving expenses, etc. from line 43) | 14 | |
| 15 | Subtract line 14 from line 13 (adjusted gross income) | 15 | 8934 |

- **If you do not itemize deductions and line 15 is under $10,000, find tax in Tables and enter on line 16.**
- **If you itemize deductions or line 15 is $10,000 or more, go to line 44 to figure tax.**
- CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ► ☐ and see instructions on page 7.

**Tax, Payments and Credits**

| | | | |
|---|---|---|---|
| 16 | Tax, check if from: ☐ Tax Tables 1–12 ☒ Tax Rate Schedule X, Y, or Z ☐ Schedule D ☐ Schedule G OR ☐ Form 4726 | 16 | 48 |
| 17 | Total credits (from line 54) | 17 | 48 |
| 18 | Income tax (subtract line 17 from line 16) | 18 | -0- |
| 19 | Other taxes (from line 61) | 19 | 785 |
| 20 | Total (add lines 18 and 19) | 20 | 785 |
| 21a | Total Federal income tax withheld (attach Forms W-2 or W-2P to front) — 21a | | |
| b | 1974 estimated tax payments (include amount allowed as credit from 1973 return) — b | | |
| c | Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return — c | | |
| d | Other payments (from line 65) — d | | |
| 22 | Total (add lines 21a, b, c, and d) | 22 | -0- |

Pay amount on line 23 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

**Balance Due or Refund**

| | | | |
|---|---|---|---|
| 23 | If line 20 is larger than line 22, enter BALANCE DUE IRS ► (Check here ► ☐, if Form 2210, Form 2210F, or statement is attached. See instructions on page 7.) | 23 | 785 |
| 24 | If line 22 is larger than line 20, enter amount OVERPAID ► | 24 | |
| 25 | Amount of line 24 to be REFUNDED TO YOU ► | 25 | |
| 26 | Amount of line 24 to be credited on 1975 estimated tax. ► 26 | | |

If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.

Please attach Copy B of Forms W-2 here

Please attach Check or Money Order here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

**Sign here**

► Your signature [signature] Date

► Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

► Preparer's signature (other than taxpayer) Date

367-34-8729

Address (and ZIP Code) Preparer's Emp. Ident. or Soc. Sec. No.

16—88329-1

13717 VANOWEN STREET
VAN NUYS, CA. 91403
367-34-8729

**Other Dependents**

| (a) NAME | (b) Relationship | (c) Months lived in your home. If born or died during year, write B or D. | (d) Did dependent have income of $750 or more? | (e) Amount YOU furnished for dependent's support. If 100% write ALL. | (f) Amount furnished by OTHERS including dependent. |
|---|---|---|---|---|---|
| | | | | $ | $ |

27 Total number of dependents listed in column (a). Enter here and on line 6d ▶

## Part I Income other than Wages, Dividends, and Interest

| | | |
|---|---|---|
| 28 Business income or (loss) (attach Schedule C) | 28 | 9934 |
| 29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) | 29 | (1000) |
| 30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) | 30 | |
| 31 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) | 31 | |
| 32 Farm income or (loss) (attach Schedule F) | 32 | |
| 33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8) | 33 | |
| 34 50% of capital gain distributions (not reported on Schedule D—see instructions on page 8) | 34 | |
| 35 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8) | 35 | |
| 36 Alimony received | 36 | |
| 37 Other (state nature and source—see instructions on page 8) ▶ | 37 | |
| 38 **Total** (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). **Enter here and on line 12** ▶ | 38 | 8934 |

## Part II Adjustments to Income

| | | |
|---|---|---|
| 39 "Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.) | 39 | |
| 40 Moving expense (attach Form 3903) | 40 | |
| 41 Employee business expense (attach Form 2106 or statement) | 41 | |
| 42 Payments as a self-employed person to a retirement plan, etc.—see instructions on page 9 | 42 | |
| 43 **Total adjustments** (add lines 39, 40, 41, and 42). **Enter here and on line 14** ▶ | 43 | |

## Part III Tax Computation (Do not use this part if you use Tax Tables 1–12 to find your tax.)

| | | |
|---|---|---|
| 44 Adjusted gross income (from line 15) | 44 | 8934 |
| 45 (a) If you itemize deductions, check here ▶ ☐ and enter total from Schedule A, line 41 and attach Schedule A<br>(b) If you do not itemize deductions, check here ▶ ☐ and enter 15% of line 44, but do NOT enter more than $2,000. ($1,000 if line 3 checked) | 45 | 5590 |
| 46 Subtract line 45 from line 44 | 46 | 3344 |
| 47 Multiply total number of exemptions claimed on line 7, by $750 | 47 | 3000 |
| 48 **Taxable income.** Subtract line 47 from line 46 | 48 | 344 |

**(Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 16.**

## Part IV Credits

| | | |
|---|---|---|
| 49 Retirement income credit (attach Schedule R) | 49 | |
| 50 Investment credit (attach Form 3468) | 50 | 48 |
| 51 Foreign tax credit (attach Form 1116) | 51 | |
| 52 Credit for contributions to candidates for public office—see instructions on page 9 | 52 | |
| 53 Work Incentive (WIN) credit (attach Form 4874) | 53 | |
| 54 **Total credits** (add lines 49, 50, 51, 52, and 53). **Enter here and on line 17** ▶ | 54 | 48 |

## Part V Other Taxes

| | | |
|---|---|---|
| 55 Self-employment tax (attach Schedule SE) (H). 595. (W). 190. | 55 | 785 |
| 56 Tax from recomputing prior-year investment credit (attach Form 4255) | 56 | |
| 57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule) | 57 | |
| 58 Minimum tax. Check here ▶ ☐, if Form 4625 is attached | 58 | |
| 59 Social security tax on tip income not reported to employer (attach Form 4137) | 59 | |
| 60 Uncollected employee social security tax on tips (from Forms W-2) | 60 | |
| 61 **Total** (add lines 55, 56, 57, 58, 59, and 60). **Enter here and on line 19** ▶ | 61 | 785 |

## Part VI Other Payments

| | | |
|---|---|---|
| 62 Excess FICA tax withheld (two or more employers—see instructions on page 9) | 62 | |
| 63 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) | 63 | |
| 64 Credit from a Regulated Investment Company (attach Form 2439) | 64 | |
| 65 **Total** (add lines 62, 63, and 64). **Enter here and on line 21d** ▶ | 65 | |

**Foreign Accounts** Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ▶ ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

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# Schedules A&B—Itemized Deductions AND Dividend and Interest Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

**1974**

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Your social security number: 322-12-7997

## Schedule A—Itemized Deductions (Schedule B on back)

**Medical and Dental Expenses (not compensated by insurance or otherwise)** (See instructions on page 10.)

| | | |
|---|---|---|
| 1 One half (but not more than $150) of insurance premiums for medical care. (Be sure to include in line 10 below) | | |
| 2 Medicine and drugs | | |
| 3 Enter 1% of line 15, Form 1040 | | |
| 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | | |
| 5 Enter balance of insurance premiums for medical care not entered on line 1 | | |
| 6 Enter other medical and dental expenses: | | |
| a Doctors, dentists, nurses, etc. | | |
| b Hospitals | | |
| c Other (Itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶ | | |
| Sch | | |
| 7 Total (add lines 4, 5, 6a, b, and c) | | |
| 8 Enter 3% of line 15, Form 1040 | | |
| 9 Subtract line 8 from line 7 (if less than zero, enter zero) | | |
| 10 Total (add lines 1 and 9). Enter here and on line 35 ▶ | 1386 | |

**Taxes** (See instructions on page 10.)

| | | |
|---|---|---|
| 11 State and local income | | |
| 12 Real estate | | |
| 13 State and local gasoline (see gas tax tables) | | |
| 14 General sales (see sales tax tables) | | |
| 15 Personal property | | |
| 16 Other (Itemize) ▶ | | |
| Sch | | |
| 17 Total (add lines 11, 12, 13, 14, 15, and 16). Enter here and on line 36 ▶ | 1062 | |

**Interest Expense** (See instructions on page 11.)

| | | |
|---|---|---|
| 18 Home mortgage | | |
| 19 Other (Itemize) ▶ | | |
| Sch | | |
| 20 Total (add lines 18 and 19). Enter here and on line 37 ▶ | 2992 | |

**Contributions** (See instructions on page 11 for examples.)

| | | |
|---|---|---|
| 21 a Cash contributions for which you have receipts, cancelled checks, etc. | | |
| b Other cash contributions. List donees and amounts. ▶ | | |
| Sch | | |
| 22 Other than cash (see instructions on page 11 for required statement) | | |
| 23 Carryover from prior years | | |
| 24 Total contributions (add lines 21a, b, 22, and 23). Enter here and on line 38 ▶ | 150 | |

**Casualty or Theft Loss(es)** (See instructions on page 12.)
**Note:** *If you had* **more than one loss,** *omit lines 25 through 28 and see instructions on page 12 for guidance.*

| | | |
|---|---|---|
| 25 Loss before insurance reimbursement | | |
| 26 Insurance reimbursement | | |
| 27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero) | | |
| 28 Enter $100 or amount on line 27, whichever is smaller | | |
| 29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 39 ▶ | | |

**Miscellaneous Deductions** (See instructions on page 12.)

| | | |
|---|---|---|
| 30 Alimony paid | | |
| 31 Union dues | | |
| 32 Expenses for child and dependent care services (attach Form 2441) | | |
| 33 Other (Itemize) ▶ | | |
| 34 Total (add lines 30, 31, 32, and 33). Enter here and on line 40 ▶ | | |

**Summary of Itemized Deductions** **A**

| | | |
|---|---|---|
| 35 Total medical and dental—line 10 | 1386 | |
| 36 Total taxes—line 17 | 1062 | |
| 37 Total interest—line 20 | 2992 | |
| 38 Total contributions—line 24 | 150 | |
| 39 Casualty or theft loss(es)—line 29 | | |
| 40 Total miscellaneous—line 34 | | |
| 41 Total deductions (add lines 35, 36, 37, 38, 39, and 40). Enter here and on Form 1040, line 45 ▶ | 5590 | |

16—83231-1

40)
of the Treasury
Revenue Service

# Profit or (Loss) From Business or Profession

(Sole Proprietorship)

Partnerships, Joint Ventures, etc., Must File Form 1065.

▶ Attach to Form 1040. ▶ See Instructions for Schedule C (Form 1040).

**1974**

Name(s) as shown on Form 1040: SAM & PHYLLIS RUBY

Social security number: 322 12 7992

A Principal business activity (see Schedule C Instructions) ▶ SERVICE ; product ▶ SNACK BAR

B Business name ▶ WOODLEY BISTRO COFFEESHOP

C Employer identification number ▶ 95-2651578

D Business address (number and street) ▶ 16055 VENTURA BLVD

City, State and ZIP code ▶ ENCINO CA 91316

**C**

| | Yes | No |
|---|---|---|
| E Indicate method of accounting: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other ▶ | | |
| F Were you required to file Form W-3 or Form 1096 for 1974? (See Schedule C Instructions.) | ✓ | |
| If "Yes," where filed ▶ | | |
| G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1974? | ✓ | |
| H Method of inventory valuation ▶ COST ..... Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation) | | ✓ |

**Income**

| Line | Item | Amount |
|---|---|---|
| 1 | Gross receipts or sales $ ..... Less: returns and allowances $ ..... Balance ▶ | |
| 2 | Less: Cost of goods sold and/or operations (Schedule C-1, line 8) | |
| 3 | Gross profit | |
| 4 | Other income (attach schedule) | |
| 5 | **Total income** (add lines 3 and 4) | |

**Deductions**

| Line | Item | | Amount |
|---|---|---|---|
| 6 | Depreciation (explain in Schedule C-3) | | |
| 7 | Taxes on business and business property (explain in Schedule C-2) | | |
| 8 | Rent on business property | | |
| 9 | Repairs (explain in Schedule C-2) | | |
| 10 | Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself) | | |
| 11 | Insurance | | |
| 12 | Legal and professional fees | | |
| 13 | Commissions | | |
| 14 | Amortization (attach statement) | | |
| 15 | (a) Pension and profit-sharing plans (see Schedule C Instructions) | | |
| | (b) Employee benefit programs (see Schedule C Instructions) | | |
| 16 | Interest on business indebtedness | | |
| 17 | Bad debts arising from sales or services | | |
| 18 | Depletion | | |
| 19 | Other business expenses (specify): | | |
| | (a) | | |
| | (b) | | |
| | (c) | | |
| | (d) | | |
| | (e) | | |
| | (f) | | |
| | (g) | | |
| | (h) (W) 2400 | | |
| | (i) | | |
| | (j) (H) 7534 | | |
| | (k) Total other business expenses (add lines 19(a) through 19(j)) SCH | | |
| 20 | **Total deductions** (add lines 6 through 19) | | |
| 21 | Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. **ALSO** enter on Schedule SE, line 5(a) | | 9934. |

## SCHEDULE C-1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Line 2)

| Line | Item | Amount |
|---|---|---|
| 1 | Inventory at beginning of year (if different from last year's closing inventory, attach explanation) | |
| 2 | Purchases $ ..... Less: cost of items withdrawn for personal use $ ..... Balance ▶ | |
| 3 | Cost of labor (do not include salary paid to yourself) | |
| 4 | Materials and supplies | |
| 5 | Other costs (attach schedule) | |
| 6 | Total of lines 1 through 5 | |
| 7 | **Less:** Inventory at end of year | |
| 8 | Cost of goods sold and/or operations. Enter here and on line 2 above | |

16—

## SCHEDULE C–2.—Explanation of Lines 7 and 9

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |

## SCHEDULE C–3.—Depreciation (See Schedule C Instructions for Line 6) If you need more space, you may use Form 4562.

**Note:** If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167 (a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. (See Publication 534.)

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

| a. Group and guideline class or description of property | b. Date acquired | c. Cost or other basis | d. Depreciation allowed or allowable in prior years | e. Method of computing depreciation | f. Life or rate | g. Depreciation for this year |
|---|---|---|---|---|---|---|
| 1 Total additional first-year depreciation (do not include in items below) → | | | | | | |
| 2 Depreciation from Form 4832 | (See Note above) | | | | | |
| 3 Depreciation from Form 5006 | | | | | | |
| 4 Other depreciation: | | | | | | |
| Buildings | | | | | | |
| Furniture and fixtures | | | | | | |
| Transportation equipment | | | | | | |
| Machinery and other equipment | | | | | | |
| Other (specify) | | | | | | |
| | | | | SCH | | 1339 |
| 5 Totals | | | | | | |
| 6 Less amount of depreciation claimed in Schedule C–1, page 1 | | | | | | |
| 7 Balance—Enter here and on page 1, line 6 | | | | | | 1339 |

## SCHEDULE C–4.—Expense Account Information (See Schedule C Instructions for Schedule C–4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $25,000, or for yourself if your expense account allowance plus line 21, page 1, is less than $25,000.

| Name | Expense account | Salaries and Wages |
|---|---|---|
| Owner | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |

Did you claim a deduction for expenses connected with:

**(1)** Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☒ No **(3)** Employees' families at conventions or meetings? ☐ Yes ☒ No

**(2)** Living accommodations (except employees on business)? ☐ Yes ☒ No **(4)** Employee or family vacations not reported on Form W-2? ☐ Yes ☒ No

☆ U.S. GOVERNMENT PRINTING OFFICE : 1974—O-548-050 16—83228-1

**SCHEDULE D (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Capital Gains and Losses

(Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)
▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

**1974**

Name(s) as shown on Form 1040: SAM & PHYLLIS RUBY

Social security number: 322 12 7997

D

## Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (Mo., day, yr.) | c. Date sold (Mo., day, yr.) | d. Gross sales price | e. Cost or other basis, as adjusted (see instruction D) and expense of sale | f. Gain or (loss) (d less e) |
|---|---|---|---|---|---|
| 1 LOAN TO SUMMIT EAGLE CORPORATION | | | | | (1000) |

| | | |
|---|---|---|
| 2 | Enter your share of net short-term gain or (loss) from partnerships and fiduciaries | |
| 3 | Enter net gain or (loss), combine lines 1 and 2 | (1000) |
| 4(a) | Short-term capital loss component carryover from years beginning before 1970 (see Instruction G) | ( ) |
| (b) | Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction G) | (1741) |
| 5 | Net short-term gain or (loss), combine lines 3, 4(a) and (b) | (2741) |

## Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

| a. Kind of property and description | b. Date acquired | c. Date sold | d. Gross sales price | e. Cost or other basis | f. Gain or (loss) |
|---|---|---|---|---|---|
| 6 100 CHIEFTAIN DEXEL | 11/21/73 | 6/10/74 | 653 | 1382 | (729) |
| 100 CHIEFTAIN DEXEL | 11/21/73 | 6/19/74 | 678 | 1382 | (704) |
| 100 TESORO PET | 5/22/72 | 7/16/74 | 1622 | 2847 | (1225) |
| 100 UNITRODE | 5/15/72 | 9/19/74 | 358 | 1532 | (1174) |
| 100 RCA | 2/22/73 | 9/23/74 | 1055 | 3062 | (2007) |

| | | |
|---|---|---|
| 7 | Capital gain distributions | |
| 8 | Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A) | |
| 9 | Enter your share of net long-term gain or (loss) from partnerships and fiduciaries | |
| 10 | Enter your share of net long-term gain from small business corporations (Subchapter S) | |
| 11 | Net gain or (loss), combine lines 6 through 10 | (5839) |
| 12(a) | Long-term capital loss component carryover from years beginning before 1970 (see Instruction G) | (13322) |
| (b) | Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction G) | ( ) |
| 13 | Net long-term gain or (loss), combine lines 11, 12(a) and (b) | (19161) |

## Part III Summary of Parts I and II

| | | |
|---|---|---|
| 14 | Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here | (21901) |

15 **If line 14 shows a gain—**

| | | |
|---|---|---|
| (a) | Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 | 15(a) |
| (b) | Subtract line 15(a) from line 14. Enter here and on Form 1040, line 29 | (b) |

16 **If line 14 shows a loss—**
▶ If losses are shown on BOTH lines 12(a) and 13, omit lines 16(a) and (b) and go to Part IV. See Instruction H.
▶ Otherwise,
(a) Enter one of the following amounts:
(i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;
(ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,
(iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 .......... 16(a) (1983)
(b) Enter here and enter as a (loss) on Form 1040, line 29, the smallest of:
(i) The amount on line 16(a);
(ii) $1,000 ($500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction L for a higher limit not to exceed $1,000); or,
(iii) Taxable income, as adjusted (see Instruction K) .......... (b) (1000)

16—83232-1

**SCHEDULE SE (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Computation of Social Security Self-Employment Tax

▶ Each self-employed person must file a Schedule SE.
▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

**1974**

- If you had wages, including tips, of $13,200 or more that were subject to social security taxes, do not fill in this form.
- If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

**Important.**—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD): PHYLLIS RUBY
Social security number of self-employed person ▶ 349 18 1420

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶ SNACK BAR

- If you have only farm income complete Parts I and III.
- If you have only nonfarm income complete Parts II and III.
- If you have both farm and nonfarm income complete Parts I, II, and III.

## Part I Computation of Net Earnings from FARM Self-Employment

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if his gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

| | | |
|---|---|---|
| **REGULAR METHOD** | | |
| 1 Net profit or (loss) from: (a) Schedule F, line 54 (cash method), or line 74 (accrual method) | | |
| (b) Farm partnerships | | |
| 2 Net earnings from farm self-employment (add lines 1(a) and (b)) | | |
| **FARM OPTIONAL METHOD** | | |
| 3 If gross profits from farming[1] are: (a) Not more than $2,400, enter two-thirds of the gross profits | | |
| (b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600 | | |
| 4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method | | |

[1] Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K–1 (Form 1065), line 15) as explained in instructions for Schedule SE.

## Part II Computation of Net Earnings from NONFARM Self-Employment

| | | |
|---|---|---|
| **REGULAR METHOD** | | |
| 5 Net profit or (loss) from: (a) Schedule C, line 21. (Enter combined amount if more than one business.) | 2400 | |
| (b) Partnerships, joint ventures, etc. (other than farming) | | |
| (c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ☐ and enter zero on this line | | |
| (d) Service with a foreign government or international organization | | |
| (e) Other (See Form 1040 instructions for line 37.) Specify ▶ | | |
| 6 Total (add lines 5(a), (b), (c), (d), and (e)) | 2400 | |
| 7 Enter adjustments if any (attach statement) | | |
| 8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) | 2400 | |

If line 8 is $1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III.

**Note:** You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than $1,600 and less than two-thirds of your gross nonfarm profits,[2] and you had actual net earnings from self-employment of $400 or more for at least 2 of the 3 following years: 1971, 1972, and 1973. The nonfarm optional method can only be used for 5 taxable years.

[2] Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K–1 (Form 1065), line 15) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (d), and (e), as adjusted by line 7.

**SE**

| | | |
|---|---|---|
| **NONFARM OPTIONAL METHOD** | | |
| 9 (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm) | $1,600 | 00 |
| (b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) | | |
| (c) Balance (subtract line 9(b) from line 9(a)) | | |
| 10 Enter two-thirds of gross nonfarm profits[2] or $1,600, whichever is smaller | | |
| 11 Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller | | |

## Part III Computation of Social Security Self-Employment Tax

| | | |
|---|---|---|
| 12 Net earnings or (loss): (a) From farming (from line 4) | — | |
| (b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) | 2400 | |
| 13 Total net earnings or (loss) from self-employment reported on line 12. **(If line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of form.)** | 2400 | |
| 14 The largest amount of combined wages and self-employment earnings subject to social security tax for 1974 is | $13,200 | 00 |
| 15 (a) Total "FICA" wages as indicated on Forms W–2 | | |
| (b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9 | | |
| (c) Total of lines 15(a) and (b) | —0— | |
| 16 Balance (subtract line 15(c) from line 14) | 13200 | |
| 17 Self-employment income—line 13 or 16, whichever is smaller | 2400 | |
| 18 If line 17 is $13,200, enter $1,042.80; if less, multiply the amount on line 17 by .079 | 190 | |
| 19 Railroad employee's and railroad employee representative's adjustment from Form 4469, line 10 | | |
| 20 Self-employment tax (subtract line 19 from line 18). Enter here and on Form 1040, line 55 | 190 | |

☆ U.S. GOVERNMENT PRINTING OFFICE : 1974—O-548-055 16—83234-1

SCHEDULE SE (Form 1040)
Department of the Treasury Internal Revenue Service

# Computation of Social Security Self-Employment Tax

▶ Each self-employed person must file a Schedule SE.
▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

**1974**

- If you had wages, including tips, of $13,200 or more that were subject to social security taxes, do not fill in this form.
- If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

**Important.**—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD): SAMUEL RUBY
Social security number of self-employed person ▶ 322 12 7992

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶ SNACK BAR

- If you have only farm income complete Parts I and III.
- If you have only nonfarm income complete Parts II and III.
- If you have both farm and nonfarm income complete Parts I, II, and III.

## Part I Computation of Net Earnings from FARM Self-Employment

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if his gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

| Line | Description | Amount | |
|---|---|---|---|
| | **REGULAR METHOD** | | |
| 1 | Net profit or (loss) from: (a) Schedule F, line 54 (cash method), or line 74 (accrual method) | | |
| | (b) Farm partnerships | | |
| 2 | Net earnings from farm self-employment (add lines 1(a) and (b)) | | |
| | **FARM OPTIONAL METHOD** | | |
| 3 | If gross profits from farming[1] are: (a) Not more than $2,400, enter two-thirds of the gross profits | | |
| | (b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600 | | |
| 4 | Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method | | |

[1] Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 15) as explained in instructions for Schedule SE.

## Part II Computation of Net Earnings from NONFARM Self-Employment

| Line | Description | Amount | |
|---|---|---|---|
| | **REGULAR METHOD** | | |
| 5 | Net profit or (loss) from: (a) Schedule C, line 21. (Enter combined amount if more than one business.) | 7534 | |
| | (b) Partnerships, joint ventures, etc. (other than farming) | | |
| | (c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ☐ and enter zero on this line | | |
| | (d) Service with a foreign government or international organization | | |
| | (e) Other (See Form 1040 instructions for line 37.) Specify ▶ | | |
| 6 | Total (add lines 5(a), (b), (c), (d), and (e)) | 7534 | |
| 7 | Enter adjustments if any (attach statement) | | |
| 8 | Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) | 7534 | |

If line 8 is $1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III.

**Note:** You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than $1,600 and less than two-thirds of your gross nonfarm profits,[2] and you had actual net earnings from self-employment of $400 or more for at least 2 of the 3 following years: 1971, 1972, and 1973. The nonfarm optional method can only be used for 5 taxable years.

[2] Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 15) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (d), and (e), as adjusted by line 7.

**SE**

| Line | Description | Amount | |
|---|---|---|---|
| | **NONFARM OPTIONAL METHOD** | | |
| 9 | (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm) | $1,600 | 00 |
| | (b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) | | |
| | (c) Balance (subtract line 9(b) from line 9(a)) | | |
| 10 | Enter two-thirds of gross nonfarm profits[2] or $1,600, whichever is smaller | | |
| 11 | Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller | | |

## Part III Computation of Social Security Self-Employment Tax

| Line | Description | Amount | |
|---|---|---|---|
| 12 | Net earnings or (loss): (a) From farming (from line 4) | | |
| | (b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) | 7534 | |
| 13 | Total net earnings or (loss) from self-employment reported on line 12. **(If line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of form.)** | 7534 | |
| 14 | The largest amount of combined wages and self-employment earnings subject to social security tax for 1974 is | $13,200 | 00 |
| 15 | (a) Total "FICA" wages as indicated on Forms W-2 | | |
| | (b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9 | | |
| | (c) Total of lines 15(a) and (b) | -0- | |
| 16 | Balance (subtract line 15(c) from line 14) | 13200 | |
| 17 | Self-employment income—line 13 or 16, whichever is smaller | 7534 | |
| 18 | If line 17 is $13,200, enter $1,042.80; if less, multiply the amount on line 17 by .079 | 595 | |
| 19 | Railroad employee's and railroad employee representative's adjustment from Form 4469, line 10 | | |
| 20 | Self-employment tax (subtract line 19 from line 18). Enter here and on Form 1040, line 55 | 595 | |

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Form 3468

Department of the Treasury
Internal Revenue Service

# Computation of Investment Credit

▶ Attach to your tax return.

1974

Name: SAMUEL & PHYLLIS RUBY

Identifying number as shown on page 1 of your tax return: 322-12-7997

**1 Qualified investment in new and used property. (See instructions C and D for eligible property.)**
NOTE: Include your share of investment in property made by a partnership, estate, trust, small business corporation, or lessor.

| Type of property | Line | (1) Life years | (2) Cost or basis (See instruction G) | (3) Applicable percentage | (4) Qualified investment (Column 2 x column 3) |
|---|---|---|---|---|---|
| New Property | (a) | 3 or more but less than 5 | | 33⅓ | |
| | (b) | 5 or more but less than 7 | | 66⅔ | |
| | (c) | 7 or more | | 100 | |
| Used Property (See instructions for dollar limitation) | (d) | 3 or more but less than 5 | | 33⅓ | |
| | (e) | 5 or more but less than 7 | | 66⅔ | |
| | (f) | 7 or more | 10228 | 100 | 10228 |

| | |
|---|---|
| 2 Total qualified investment—Add lines 1(a) through 1(f) | 10228 |
| 3 Tentative investment credit—7% of line 2 (4% for public utility property) | 716 |
| 4 Carryback and carryover of unused credit(s). (See instruction F and instruction for line 4—attach computation.) | |
| 5 Total—Add lines 3 and 4 | 716 |

**Limitation**

| | | |
|---|---|---|
| 6 (a) Individuals—Enter amount from line 16, page 1, Form 1040<br>(b) Estates and trusts—Enter amount from line 24 or 25, page 1, Form 1041<br>(c) Corporations—Enter amount from line 5, Schedule J, Form 1120 | | 48 |
| 7 Less: (a) Foreign tax credit | | |
| (b) Retirement income credit (individuals only) | | |
| (c) Tax on lump-sum distributions. (See instruction 7.) | | |
| 8 Total—Add lines 7(a), (b), and (c) | | |
| 9 Line 6 less line 8 | | |
| 10 (a) Enter amount on line 9 or $25,000, whichever is lesser. (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction for line 10.) | | 48 |
| (b) If line 9 exceeds line 10(a), enter 50% of the excess | | |
| 11 Total—Add lines 10(a) and (b) | | 48 |
| 12 Investment credit—Amount from line 5 or line 11, whichever is lesser (enter here and on line 50, Form 1040; line 6(b), Schedule J, Form 1120; or the appropriate line on other returns) | | 48 |

**Schedule A**

If any part of your investment in line 1 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following:

| Name (Partnership, estate, trust, etc.) | Address | Property New | Property Used | Life years |
|---|---|---|---|---|
| | | $ | $ | |
| | | | | |
| | | | | |
| | | | | |

If property is disposed of prior to the life years used in computing the investment credit, see instruction E.

16—83238-1

Form 3468 (19

Form **4798**
Department of the Treasury
Internal Revenue Service

# Capital Loss Carryover

► (From 1973 to 1974)
► Attach to Form 1040.

**1974**

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Social Security Number: 322 12 7997

**A. Who Should File.**—You will need to complete either Part I or Part II of this form if you have a capital loss to carry over to 1974.

You will have a capital loss to carry to 1974 if the amount on your 1973 Schedule D (Form 1040), line 16(a), or line 33, is **LARGER THAN** the loss deducted on your 1973 Form 1040, line 29.

**B. How to Compute Carryover.**—If you have a capital loss carryover, complete either Part I or Part II of this form, but do not complete both.

1. Complete only Part I if lines 4(a) and 12(a) on your 1973 Schedule D (Form 1040) **DO NOT SHOW A LOSS.**

2. Complete only Part II if either (or both) line 4(a) or line 12(a) on your 1973 Schedule D (Form 1040) shows a loss.

## Part I Post-1969 Capital Loss Carryovers

### Section A.—Short-term Capital Loss Carryover

| | | |
|---|---|---|
| 1 Enter loss shown on your 1973 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 6—then go to line 7 | 1 | (2741) |
| 2 Enter gain shown on your 1973 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero | 2 | —0— |
| 3 Reduce any loss on line 1 to the extent of any gain on line 2 | 3 | (2741) |
| 4 Enter amount shown on your 1973 Form 1040, line 29 | 4 | 1000 |
| 5 Enter smaller of line 3 or 4 | 5 | 1000 |
| 6 Excess of amount on line 3 over amount on line 5 | 6 | (1741) |

**Note:** *The amount on line 6 is your short-term capital loss carryover from 1973 to 1974 that is attributable to years beginning after 1969. Enter this amount on your 1974 Schedule D (Form 1040), line 4(b).*

### Section B.—Long-term Capital Loss Carryover

| | | |
|---|---|---|
| 7 Line 4 less line 5 (Note: If you ignored lines 2 through 6, enter amount from your 1973 Form 1040, line 29) | 7 | —0— |
| 8 Enter loss from your 1973 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12 | 8 | —0— |
| 9 Enter gain shown on your 1973 Schedule D (Form 1040), line 5. If that line is blank or shows a loss, enter a zero | 9 | —0— |
| 10 Reduce any loss on line 8 to the extent of any gain on line 9 | 10 | —0— |
| 11 Multiply amount on line 7 by 2 | 11 | —0— |
| 12 Excess of line 10 over amount on line 11 | 12 | —0— |

**Note:** *The amount on line 12 is your long-term capital loss carryover from 1973 to 1974 that is attributable to years beginning after 1969. Enter this amount on your 1974 Schedule D (Form 1040), line 12(b).*

## Part II Pre-1970 and Post-1969 Capital Loss Carryovers

### Section A.—Short-term Capital Losses Identified

| | | | | |
|---|---|---|---|---|
| 1 Enter loss shown on your 1973 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 20—then go to line 21 | | | 1 | |
| 2 Enter gain shown on your 1973 Schedule D (Form 1040), line 13. If that line is blank or shows a loss enter a zero | | | 2 | |
| 3 Reduce loss on line 1 to the extent of any gain on line 2 | | | 3 | |
| **Note:** *If line 4(a) on your 1973 Schedule D (Form 1040) is blank, IGNORE lines 4 through 11, enter a zero on line 12—then go to line 13.* | | | | |
| 4 Combine lines 3 and 11 on your 1973 Schedule D (Form 1040). Enter the gain; or if zero or a loss, enter a zero | 4 | | | |
| **Note:** *If line 4 is zero IGNORE lines 5 through 11, enter on line 12 the loss from your 1973 Schedule D (Form 1040), line 4(a)—then go to line 13.* | | | | |
| 5 Enter any gain from your 1973 Schedule D (Form 1040), line 3 | 5 | | | |
| 6 Enter smaller of line 4 or 5 | 6 | | | |
| 7 Enter excess of gain on line 4 over line 6 | 7 | | | |
| 8 Enter loss from your 1973 Schedule D (Form 1040), line 12(a); otherwise, enter a zero | 8 | | | |
| 9 Reduce any gain on line 7 to the extent of any loss on line 8 | 9 | | | |
| 10 Enter loss from your 1973 Schedule D (Form 1040), line 4(a); otherwise enter a zero | 10 | | | |
| 11 Add the gains on lines 6 and 9 | 11 | | | |
| 12 Reduce the loss on line 10 to the extent of any gain on line 11 | | | 12 | |
| 13 Pre-1970 short-term capital loss (Enter smaller of line 3 or 12) | | | 13 | |
| 14 Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13) | | | 14 | |

### Section B.—Computation of Capital Loss Carryovers to 1974

| | | | | |
|---|---|---|---|---|
| 15 Enter any loss from line 13, above | 15 | | | |
| 16 Enter loss deducted on your 1973 Form 1040, line 29 | 16 | | | |
| 17 Loss carryover to 1974 (excess of line 15 over line 16—if line 15 does not exceed line 16, enter zero). Enter here and on your 1974 Schedule D (Form 1040), line 4(a) | | | 17 | |
| 18 Enter any loss from line 14, above | 18 | | | |
| 19 Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero | 19 | | | |
| 20 Loss carryover to 1974 (excess of line 18 over line 19—if line 18 does not exceed line 19, enter zero). Enter here and on your 1974 Schedule D (Form 1040), line 4(b) | | | 20 | |
| 21 If you were required to complete Part IV of your 1973 Schedule D (Form 1040), enter any loss from your 1973 Schedule D (Form 1040), line 30; otherwise, enter zero | 21 | (13322) | | |
| 22 Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero. (**Note:** *If you ignored lines 2 through 20 above, enter amount from your 1973 Form 1040, line 29.*) | 22 | —0— | | |
| 23 Loss carryover to 1974 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero). Enter here and on 1974 Schedule D (Form 1040), line 12(a) | | | 23 | (13322) |
| 24 If you were required to complete Part IV of your 1973 Schedule D (Form 1040), enter any loss from your 1973 Schedule D (Form 1040), line 31. However, if Part IV was not required, enter any loss from your 1973 Schedule D (Form 1040), line 13 | 24 | | | |
| 25 Enter excess of line 22 over line 21 ________ x 2 (If line 22 does not exceed line 21, enter zero.) | 25 | | | |
| 26 Loss carryover to 1974 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on your 1974 Schedule D (Form 1040), line 12(b) | | | 26 | |

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NAME SAM & PHYLLIS RUBY I.D. NO. OR SOC. SEC. NO. ________ CALENDAR YEAR 1974

ADDRESS 322-12-7997 FISCAL YEAR ENDING ________ 19 ____

## SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME EMPLOYERS NO.

BUSINESS ADDRESS

| | | |
|---|---|---|
| TOTAL RECEIPTS | | 68084 |
| INVENTORY AT BEGINNING OF YEAR | -0- | |
| MERCHANDISE PURCHASED | 36079 | |
| LABOR | | |
| | | |
| | | |
| | | |
| TOTAL | 36079 | |
| INVENTORY AT END OF YEAR | 800 | 35279 |
| GROSS PROFIT | | 32805 |
| | | |
| | | |
| | | |
| GROSS INCOME | | 32805 |
| OTHER BUSINESS DEDUCTIONS | | |
| ADVERTISING | 337 | |
| AUTO AND TRUCK EXPENSE 12000 MI AT 15¢ | 1800 | |
| BAD DEBTS | | |
| CASH SHORT | | |
| COMMISSIONS | | |
| DELIVERY | | |
| DEPRECIATION (SCHEDULE ATTACHED) | 1339 | |
| DUES AND SUBSCRIPTIONS | 16 | |
| ENTERTAINMENT AND PROMOTIONAL | | |
| INSURANCE | 215 | |
| INTEREST | 1844 | |
| JANITOR SERVICE | | |
| LAUNDRY | 241 | |
| LEGAL AND ACCOUNTING | 270 | |
| MAINTENANCE | | |
| OFFICE SUPPLIES AND EXPENSE | 47 | |
| RENT | 7841 | |
| REPAIRS | 991 | |
| SALARIES AND WAGES | 5912 | |
| SALARIES OFFICERS | | |
| SUPPLIES | | |
| TAXES AND LICENSES | 1063 | |
| TAXES - PAYROLL | 388 | |
| TELEPHONE | 322 | |
| TRAVEL | | |
| UTILITIES | | |
| PARKING | 45 | |
| | | |
| | | |
| | | 22871 |
| NET PROFIT OR (LOSS) - FEDERAL RETURN | | 9934 |
| NET PROFIT OR LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.) | (H) 7534 (W) 2400 | |

PROFESSIONAL STATIONERS INC. FORM 104
LOS ANGELES, CALIF.

SCHEDULE ________

NAME Sam & Phyllis Ruby

ADDRESS

322-12-7997

I.D. NO. OR SOC. SEC. NO.

CALENDAR YEAR 19 74

FISCAL YEAR ENDING 19

## SCHEDULE OF DEPRECIATION / AMORTIZATION

| KIND OF PROPERTY | DATE ACQUIRED MO YR | COST OR OTHER BASIS | SPEC 20% DEP | | DEPRECIABLE BASIS | DEP ALLOWED PRIOR YEARS | REMAINING COST | METHOD | RATE(%) OR LIFE (YRS) | DEPRECIATION FOR THIS YEAR |
|---|---|---|---|---|---|---|---|---|---|---|
| EQUIPMENT | 2/1/74 | 10228 | | | 10228 | -0- | 10228 | S.L. | 7YR | 1339 |
| GOODWILL | 4/1/74 | 35000 | | | -0- | | | | | |
| TOTALS | | | | | | | | | | 1339 |

PROFESSIONAL STATIONERS INC. LOS ANGELES, CALIF. FORM NO 102A

SCHEDULE

RESIDENT **540**

# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR **1974**

**PLACE PREADDRESSED LABEL HERE, if available.** (Correct name and address, if necessary)
Enter social security number(s) only if incorrect or not shown on label.

For calendar year or Taxable year ending ______ 197__

NAME (If joint return, give first names and initials of both): SAMUEL & PHYLLIS
LAST NAME: RUBY
Your Social Security Number: 322 12 7997
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route): 16250 BIRCHER ST
Spouse's Social Security Number: 349 18 1420
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE: GRANADA HILLS CA
OCCUPATION — Yours: S/E — Spouse's: S/E

**FILING STATUS—Check Only One:**

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Separate return of married person—Enter spouse's social security number and full name here
4 ☐ Head of Household—Enter name of qualifying individual ______
5 ☐ Widow(er) with dependent child (Year spouse died ► 197__)

**EXEMPTION CREDITS**

6 **Personal** { If line 1 or 3 checked, enter $25 / If line 2, 4 or 5 checked, enter $50 } — 6: 50
7 **Dependents** — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship.
ELISA
THOMAS
Total Number ► 2 × $8 — 7: 16
8 **Blind** (refer to instructions) Number of blind exemptions ► ______ × $8 — 8:
9 **Total exemption credits** (add lines 6, 7 and 8) Enter here and on line 20 — 9: 66

| Line | Description | Amount |
|---|---|---|
| 10 | **Wages, salaries, tips and other employee compensation** { Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, attach explanation. } | |
| 11 | **Dividends**—before federal exclusion. Enter total (if over $400, complete and attach Schedule B(540)) | 136 |
| 12 | **Interest.** Enter total (if over $400, complete and attach Schedule B(540)) | |
| 13 | **Income other than wages, dividends and interest** (from line 48) | 8934 |
| 14 | **Total** (add lines 10, 11, 12 and 13) | 9070 |
| 15 | **Adjustments to income** (from line 54) | |
| 16 | **Adjusted gross income** (subtract line 15 from line 14) | 9070 |

• **If you do NOT itemize deductions AND line 16 is under $10,000, find tax in Tax Table and enter on line 19.**
• **If you itemize deductions OR line 16 is $10,000 or more, complete lines 17 and 18.**

| Line | Description | Amount |
|---|---|---|
| 17 | **Deductions: Itemized** (from line 61) **OR Standard** ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked) | 5468 |
| 18 | **Taxable income** (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 | 3602 |
| 19 | **Tax from** (check one) Tax Table ☐ Tax Rate Schedule ☒ Income Averaging Schedule (G or G-1) ☐ | 36 |
| 20 | **Total exemption credits** (from line 9, above) | 56 |
| 21 | **Tax liability** (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) | -0- |
| 22 | **Other credits** (from line 65—Includes special low income tax credit) | |
| 23 | **Net tax liability** (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) | -0- |
| 24 | **Tax on preference income** (see instructions—attach Schedule P(540)) | |
| 25 | **Total tax liability** (add lines 23 and 24) | -0- |
| 26 | **Total California income tax withheld** (attach Form(s) W-2 or W-2P to face of this return) | |
| 27 | **Renter's credit**—if you lived in rented property on March 1, 1974, complete Part 1 on page 2 | |
| 28 | **1974 California estimated tax payments** | |
| 29 | **Excess California SDI tax withheld** (attach Form DE 1964 to face of this return) | |
| 30 | **Total prepayment credits** (add lines 26 thru 29) | -0- |
| 31 | If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Pay in full and mail with return to: **FRANCHISE TAX BOARD SACRAMENTO, CA 95867** — **PAY IN FULL** → | -0- |
| 32 | If line 25 is smaller than line 30, enter amount OVERPAID. Mail return to: **FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813** | -0- |
| 33 | Amount of line 32 to be REFUNDED. (Allow at least six weeks) — **REFUND TO YOU** → | |
| 34 | Amount of line 32 to be credited on your 1975 ESTIMATED TAX — ← **ESTIMATED TAX** | |

Do not write in these spaces: P / E / M / A

▲ ATTACH COPY 2 OF FORM W-2 HERE ▼

▲ ATTACH HERE ▼ Write social security number on check or money order. ATTACH FORM DE 1964 HERE

*Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.*

**SIGN HERE** ► Your signature ______ Date ______
► Spouse's signature—if filing a joint return ______ Date ______

► Preparer's signature (other than taxpayer) ______ Date
Address (and Zip code): 13717 VANOWEN STREET, VAN NUYS, CA. 91405 — 367-34-8729
Preparer's FEIN (or SSA) No. 367-34-8729

## PART I — Renter's Credit — All questions must be answered

See *Instructions*, Page 3, for Allowable Credit

| | | Yes | No | |
|---|---|---|---|---|
| 35 | Did you, on March 1, 1974, live in rented property which was your principal residence? | ☐ Yes | ☒ No | If no, you may not claim this credit |
| 36 | Was the property you rented exempt from property tax? | ☐ Yes | ☐ No | If yes, you may not claim this credit |
| 37 | Did you live with any other person who claimed you as a dependent for income tax purposes? | ☐ Yes | ☐ No | If yes, you may not claim this credit |
| 38 | Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? | ☐ Yes | ☐ No | If yes, see page 3 of instructions |

## PART II — Other Income

| | | Line | Amount |
|---|---|---|---|
| 39 | Business income (or loss) (attach Schedule C(540)) | 39 | 9934 |
| 40 | Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) | 40 | (1000) |
| 41 | Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) | 41 | |
| 42 | Pensions and annuities (ATTACH SCHEDULE E FORM (540)) | 42 | |
| 43 | Rents and royalties (ATTACH SCHEDULE E FORM (540)) | 43 | |
| 44 | Partnerships (ATTACH SCHEDULE E FORM (540)) | 44 | |
| 45 | Estates and trusts (ATTACH SCHEDULE E FORM (540)) | 45 | |
| 46 | Farm income (or loss) (attach Schedule F(540)) | 46 | |
| 47 | Miscellaneous income | | |
| | (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) — 47a | | |
| | (b) Alimony — 47b | | |
| | (c) Other (state nature and source) — 47c | | |
| | Enter total of lines 47(a), 47(b), and 47(c) | 47 | |
| 48 | Total (add lines 39 thru 47). Enter here and on line 13 | 48 | 8934 |

## PART III — Adjustments to Income

| | | Line | Amount |
|---|---|---|---|
| 49 | "Sick pay," if included in line 10 (see instructions — attach statement) | 49 | |
| 50 | Moving expenses (see instructions — attach statement) | 50 | |
| 51 | Employee business expenses (see instructions — attach statement) | 51 | |
| 52 | Military exclusion (see instructions) | 52 | |
| 53 | Payment as a self-employed person to a retirement plan, etc. | 53 | |
| 54 | Total adjustments (add lines 49 thru 53). Enter here and on line 15 | 54 | |

## PART IV — Itemized Deductions — ON SEPARATE RETURNS OF MARRIED TAXPAYERS, BOTH MUST ITEMIZE DEDUCTIONS OR BOTH MUST TAKE THE STANDARD DEDUCTION.

• **Attach Schedule A(540) and enter sub-totals on lines 55 thru 60, below**

| | | Line | Amount |
|---|---|---|---|
| 55 | Total deductible medical and dental expenses (from Schedule A(540), line 10) | 55 | 1386 |
| 56 | Total child adoption expenses (from Schedule A(540), line 13) | 56 | |
| 57 | Total taxes (from Schedule A(540), line 21) | 57 | 940 |
| 58 | Total interest expense (from Schedule A(540), line 25) | 58 | 2992 |
| 59 | Total contributions (from Schedule A(540), line 29) | 59 | 150 |
| 60 | Total miscellaneous deductions (from Schedule A(540), line 40) | 60 | |
| 61 | Total itemized deductions (add lines 55 thru 60). Enter here and on line 17 | 61 | 5468 |

## PART V — Other Credits — SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW.

| | | Line | Amount |
|---|---|---|---|
| 62 | "Other State" net income tax credit (attach copy of other state return and Schedule S(540)) | 62 | |
| 63 | Retirement income credit (attach Schedule R(540)) | 63 | |
| 64 | (a) Special Low Income Tax Credit — If Adjusted Gross Income does not include net capital gains from assets held more than one year and is $8,000 or less (joint return of married couple, head of household or widow(er) with dependent child) or $4,000 or less (single or separate return of married person) enter the amount from line 21. If Adjusted Gross Income includes Capital Gains, complete Schedule B-1. See Page 3 of Instructions | 64a | |
| | (b) Enter total here from line 4, Schedule B-1. If zero or a loss, enter zero — 64b | | |
| 65 | TOTAL (add lines 62 thru 64a. Enter here and on line 22 | 65 | |

## PART VI — Reconciliation to Federal Return — If adjusted gross income on Federal Return is different from line 16, page 1, explain below.

DIU EX 13C

SCHEDULE A FORM 540

# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE 1974 YEAR

Name as shown on Form 540: SAMUEL & PHYLLIS RUBY

Social Security Number: 322 12 2992

**A**

Use only if you do not use the Tax Table or take the standard deduction.

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| | | |
|---|---|---|
| 1. One half (but not more than $150) of insurance premiums for medical care | | |
| 2. Medicine and drugs | | |
| 3. Enter 1% of adjusted gross income shown on Form 540. | | |
| 4. Subtract line 3 from line 2. Enter difference (if line 3 is greater than line 2, enter zero) | | |
| 5. Enter balance of insurance premiums for medical care not entered on line 1 | | |
| 6. Other medical and dental expenses: | | |
| (a) Doctors, dentists, nurses, etc. | | |
| (b) Hospitals | | |
| (c) Other (itemize) SCH | | |
| 7. Total—(Add lines 4, 5, 6a, b, and c) | | |
| 8. Enter 3% of adjusted gross income shown on Form 540 | | |
| 9. Subtract line 8 from line 7. Enter difference (if line 8 is greater than line 7, enter zero) | | |
| 10. Total—(Add lines 1 and 9. Enter here and on Form 540, page 2, line 55) ▶ | 1386 | |

**Child Adoption Expense**

| | | |
|---|---|---|
| 11. Total expenses paid or incurred—Attach itemized list | | |
| 12. Enter 3% of adjusted gross income shown on Form 540 | | |
| 13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, page 2, line 56) ▶ | -0- | |

**Taxes**

| | | |
|---|---|---|
| 14. Real estate | | |
| 15. State and local gasoline | | |
| 16. General sales | | |
| 17. Auto license—Excess of registration and weight fees (see instructions) | | |
| 18. Personal property | | |
| 19. State disability insurance (SDI)—Employer private disability plans do not qualify | | |
| 20. Other SCH | | |
| 21. Total taxes—(Add lines 14 through 20. Enter here and on Form 540, page 2, line 57) ▶ | 940 | |

**Interest Expense**

| | | |
|---|---|---|
| 22. Home mortgage | | |
| 23. Installment purchases | | |
| 24. Other (itemize) SCH | | |
| 25. Total—(Add lines 22, 23 and 24. Enter here and on Form 540, page 2, line 58) ▶ | 2992 | |

**Contributions**

| | | |
|---|---|---|
| 26. Cash contributions for which you have receipts, canceled checks, etc. | | |
| 27. Other cash contributions. List donees and amounts SCH | | |
| 28. Other than cash.—See instructions for required statement | | |
| 29. Total—(Add lines 26, 27 and 28. Maximum deduction may not exceed **20%** of adjusted gross income. Enter here and on Form 540, page 2, line 59) ▶ | 150 | |

**Miscellaneous Deductions**

**Casualty or Theft Loss(es)—See Instructions**

NOTE: If you had more than one loss, omit lines 30 through 34 and follow instructions for guidance.

| | | |
|---|---|---|
| 30. Loss before insurance reimbursement | | |
| 31. Insurance reimbursement | | |
| 32. Subtract line 31 from line 30. Enter difference (if line 31 is greater than line 30, enter zero) | | |
| 33. Enter $100 or amount on line 32, whichever is smaller | | |
| 34. **Casualty or theft loss** (line 32 less line 33) | | |
| 35. **Alimony paid** | | |
| 36. **Child care**—See instructions | | |
| 37. **Union dues** | | |
| 38. **Employment education expense**—See instructions | | |
| 39. **Other**—See instructions (itemize) | | |
| 40. **Total**—Add lines 34, 35, 36, 37, 38 and 39. (Enter here and on Form 540, page 2, line 60) ▶ | | |

(Rev. 1974)

SCHEDULE C FORM 540

# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

**(Sole Proprietorships)**

TAXABLE 1974 YEAR

**Attach this schedule to your income tax return, Form 540 or 540NR** — **Partnerships, joint ventures, etc., must file on Form 565**

Name as shown on Form 540 or 540NR: SAM & PHYLLIS RUBY — Social Security Number: 322 12 7997

**A.** Principal business activity SERVICE ; product SNACK BAR
(See Instructions for "Item A.") (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

**B.** Business name WOODLEY BISTRO COFFEE SHOP **C.** Federal employer identification number 95-2651578

**D.** Business address 16055 VENTURA BLVD - ENCINO CA 91316 (ZIP code)

**E.** Indicate method of accounting: ☐ cash; ☒ accrual; ☐ other

**F.** Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☒ Yes ☐ No

**G.** Method of inventory valuation ▶ COST

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☒ NO. If "Yes," attach explanation.

**IMPORTANT—All applicable lines and schedules must be filled in.**

| | | |
|---|---|---|
| **INCOME** | 1 Gross receipts or sales $ ____ Less returns and allowances $ ____ Balance ▶ | |
| | 2 Less: Cost of goods sold (Schedule C-1, line 29) and/or operations (attach schedule) | |
| | 3 Gross profit | |
| | 4 Other income (attach schedule) | |
| | 5 **TOTAL** income (add lines 3 and 4) | |
| **DEDUCTIONS** | 6 Depreciation (explain in Schedule C-3) | |
| | 7 Taxes on business and business property (explain in Schedule C-2) | |
| | 8 Rent on business property | |
| | 9 Repairs (explain in Schedule C-2) | |
| | 10 Salaries and wages not included on line 24, Schedule C-1 (exclude any paid to yourself) | |
| | 11 Insurance | |
| | 12 Legal and professional fees | |
| | 13 Commissions | |
| | 14 Amortization (attach statement) | |
| | 15 (a) Pension and profit-sharing plans (see Instructions for line 15(a)) | |
| | (b) Employee benefit programs (see Instructions for line 15(b)) | |
| | 16 Interest on business indebtedness | |
| | 17 Bad debts arising from sales or services | |
| | 18 Depletion | |
| | 19 Other business expenses (specify): | |
| | (a) | |
| | (b) | |
| | (c) | |
| | (d) | |
| | (e) | |
| | (f) | |
| | (g) | |
| | (h) Total other business expenses (add lines 19(a) through 19(g)) | |
| | 20 Total deductions (add lines 6 through 19) S.C.H. | |
| | 21 Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR | 9934 |

**SCHEDULE C-1. COST OF GOODS SOLD (See Schedule C Instructions for line 2)**

| | |
|---|---|
| 22 Inventory at beginning of year (if different from last year's closing inventory, attach explanation) | |
| 23 Purchases $ ____ Less cost of items withdrawn for personal use $ ____ Balance ▶ | |
| 24 Cost of labor (do not include salary paid to yourself) | |
| 25 Materials and supplies | |
| 26 Other costs (attach schedule) | |
| 27 Total of lines 22 through 26 | |
| 28 Less: Inventory at end of year | |
| 29 Cost of goods sold. Enter here and on line 2, above | |

## SCHEDULE C-2. Explanation of Lines 7 and 9

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |

## SCHEDULE C-3. DEPRECIATION

(See Schedule C Instructions for line 6). **NOTE: Depreciation may be computed by using the Asset Guideline Classes specified in Federal Revenue Procedure 72-10, regardless of when assets were placed in service. If this method is used, do NOT use the Lower Limit or the Upper Limit (ADR) Ranges. Attach detailed statement of depreciation computation.**

| a. Group and guideline class or description of property | b. Date acquired | c. Cost or other basis | d. Depreciation allowed or allowable in prior years | e. Method of computing depreciation | f. Life or rate | g. Depreciation for this year |
|---|---|---|---|---|---|---|
| 1 Total additional first-year depreciation (do not include in items below) | | | → | | | |
| 2 Asset Guideline Class System (See Note above) | | | | | | |
| 3 Other depreciation | | | | | | |
| Buildings | | | | | | |
| Furniture and fixtures | | | | | | |
| Transportation equipment | | | | | | |
| Machinery and other equipment | | | | | | |
| Other (specify) | | | | | | |
| | | | | SCH | | 1339 |
| 4 Totals | | | | | | |
| 5 Less: Amount of depreciation claimed elsewhere in Schedule C-1 | | | | | | |
| 6 Balance—Enter here and on page 1, line 6 | | | | | | 1339 |

## SCHEDULE C-4. Expense Account Information

(See Schedule C Instructions for Schedule C-4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 21, page 1 is less than $10,000.

| Name | Expense Account | Salaries and Wages |
|---|---|---|
| Owner | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☒ No

(2) Living accommodations (except employees on business)? ☐ Yes ☒ No

(3) Employees' families at conventions or meetings? ☐ Yes ☒ No

(4) Employee or family vacations not reported on Form W-2? ☐ Yes ☒ No

SCHEDULE D FORM 540

# CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE 1974 YEAR

Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR: SAMUEL & PHYLLIS RUBY

Social Security Number: 322 12 7997

D

**PART I—Assets Held One Year or Less**

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or loss (d. less e.) |
|---|---|---|---|---|---|
| 1. LOAN TO SUMMIT EAGLE CORPORATION | | | | | (1000) |
| 100 CHIEFTAIN DEXEL | 11/21/73 | 6/10/74 | 653 | 1382 | (729) |
| 100 CHIEFTAIN DEXEL | 11/21/73 | 6/19/74 | 678 | 1382 | (704) |

2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)
3. Enter your share of net gain or loss from partnerships and fiduciaries
4. Net gain or loss, combine lines 1, 2 and 3 — (2433)

**PART II—Assets Held More Than One Year But Not More Than Five Years**

| a. Kind of property and description | b. Date acquired | c. Date sold | d. Gross sales price | e. Cost or other basis | f. Gain or loss |
|---|---|---|---|---|---|
| 5. 100 TESORO PET | 5/22/72 | 7/16/74 | 1622 | 2847 | (1225) |
| 100 UNITRODE | 5/15/72 | 9/19/74 | 358 | 1532 | (1174) |
| 100 RCA | 2/22/73 | 9/23/74 | 1055 | 3062 | (2007) |

6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)
7. Enter your share of net gain or loss from partnerships and fiduciaries
8. Net gain or loss, combine lines 5, 6 and 7 — (4406)

**PART III—Assets Held More Than Five Years**

| a. Kind of property and description | b. | c. | d. | e. | f. |
|---|---|---|---|---|---|
| 9. 1973 LOSS CARRYOVER (16063) LESS 1000 - | | | | | |

10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy)
11. Enter your share of net gain or loss from partnerships and fiduciaries
12. Net gain or loss, combine lines 9, 10 and 11

**PART IV—Summary of Capital Gains and Losses**

13. Enter amount from line 4 — (2433)
14. Enter 65% of the amount on line 8 — (2864)
15. Enter 50% of the amount on line 12
16. Enter unused capital loss carryover from preceding taxable years (attach computation) — (15063)
17. Combine the amounts shown on lines 13, 14, 15 and 16 — (20360)
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:
    (a) amount on lines 17;
    (b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or
    (c) $1,000 ($500 in the case of a husband or wife filing a separate return) — (1000)

NAME Samuel & Phyllis Ruby CALENDAR YEAR 19 74.

ADDRESS 322-12-7997 SOC. SEC. NO.

# DEDUCTION SCHEDULE

| MEDICAL | STATE | FEDERAL |
|---|---|---|
| 2 MEDICINE/DRUGS | | |
| 3 LESS 1% A.G.I. (Line 18 - 1040) | | |
| 4 NET MED/DRUGS | | |
| 5 H & A INS. (½ + EXCESS) | | 504 |
| 6a DR. | | |
| DR. | | |
| DR. | | |
| DR. | | 930 |
| DR. | | |
| DR. | | |
| DR. | | |
| DR. | | |
| 6b HOSPITAL | | |
| PROSTHETIC APPLIANCES | | |
| HEARING AID | | |
| 6c AMBULANCE | | |
| LABORATORIES | | |
| TRAVEL FOR MED. 1000m | | 70 |
| MEDICARE INS. | | |
| GLASSES | | |
| 7 MEDICAL EXPENSES | | 1504 |
| LESS REIMBURSED BY INS. | | |
| 8 LESS 3% ADJ. GROSS INC. | | 268 |
| 9 | | 1236 |
| 1 +:½ (TO $150) OF H & A INS. | | 150 |
| 10 TOTAL MEDICAL DED. ▶ | 1386 | 1386 |
| **TAXES** | | |
| 11 STATE & LOCAL INCOME | | 122 |
| 12 REAL ESTATE | | 727 |
| 13 STATE & LOCAL GASOLINE | | 48 |
| 14 GENERAL SALES TAX | | 141 |
| 15a PERSONAL PROPERTY | | |
| 15b PERSONAL PROPERTY AUTO | | 24 |
| 16 STATE DIS. INS. H W | | |
| SALES TAX AUTO | | |
| 17 TOTAL TAXES ▶ | 940 | 1062 |
| **INTEREST (TO WHOM PAID)** | | |
| 18 MORTGAGE | | 2543 |
| 19 INSTALLMENT LOANS | | |
| MERRILL LYNCH | | 263 |
| TRANS WORLD | | 170 |
| SBA | | 16 |
| 20 TOTAL INTEREST ▶ | 2992 | 2992 |

| CONTRIBUTIONS | STATE | FEDERAL |
|---|---|---|
| 21 PARTNERSHIP SHARE | | |
| GIRL/BOY SCOUTS | | |
| HEART FUND/CANCER FUND | | |
| RED CROSS/UNITED FUND | | |
| XMAS & EASTER SEALS | 150 | |
| MISC. ORGANIZED CHARITIES | | |
| POLITICAL CONTRIBUTIONS | | |
| CHURCHES | | |
| 22 OTHER THAN CASH | | |
| 23 CARRY OVER FROM PRIOR YRS. | | |
| 24 TOTAL CONTRIBUTIONS ▶ | 150 | 150 |
| **CASUALTY OR THEFT LOSS(ES)** | | |
| 25 LOSS BEFORE ADJUSTMENT | | |
| 26 INSURANCE REIMBURSEMENT | | |
| 27 Difference (not less than zero) | | |
| 28 ($100 LIMITATION PER CAS.) | | |
| 29 TOT. CAS. OR THEFT LOSS ▶ | | |
| **MISCELLANEOUS DEDUCTIONS** | | |
| 30 ALIMONY | | |
| 31 UNION/PROFESSIONAL DUES | | |
| 32 CHILD & DEP. CARE (Form 2441) | | |
| 33 INCOME TAX PREPARATION | | |
| UNIFORMS/PROTEC. CLOTHING | | |
| SMALL TOOLS AND SUPPLIES | | |
| LAUNDRY AND CLEANING | | |
| Auto Use ______ Mi | | |
| INVEST. COUNSEL & PUBS. (Sched | | |
| EMPLOYMENT AGENCY FEES | | |
| SAFE DEPOSIT BOX | | |
| TEL. REQ. IN BUSINESS | | |
| 34 TOTAL MISC. DED. ▶ | | |
| **SUMMARY OF ITEMIZED DED.** | **STATE** | **FEDERAL** |
| 35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10) | | |
| 36 TOTAL TAXES (From LINE 17) | | |
| 37 TOTAL INTEREST (Line 20) | | |
| 38 TOTAL CONTR. (Line 24) | | |
| 39 CAS. & THEFT LOSS(ES) (Line29) | | |
| 40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34) | | |
| 41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ▶ | 5468 | 5590 |

REMARKS



...Angeles, Calif. Form 101

NAME *Samuel & Phyllis Ruby* CALENDAR YEAR 19 *74*

ADDRESS *322-12-7997* SOC. SEC. NO.

# DEDUCTION SCHEDULE

| MEDICAL | STATE | FEDERAL |
|---|---|---|
| 2 MEDICINE/DRUGS | | |
| 3 LESS 1% A.G.I. (Line 18 - 1040) | | |
| 4 NET MED/DRUGS | | |
| 5 H & A INS. (½ + EXCESS) | | 504 |
| 6a DR. | | |
| DR. | | |
| DR. | | |
| DR. | | 930 |
| DR. | | |
| DR. | | |
| DR. | | |
| DR. | | |
| 6b HOSPITAL | | |
| PROSTHETIC APPLIANCES | | |
| HEARING AID | | |
| 6c AMBULANCE | | |
| LABORATORIES | | |
| TRAVEL FOR MED. *1000* | | 70 |
| MEDICARE INS. | | |
| GLASSES | | |
| 7 MEDICAL EXPENSES | | 1504 |
| LESS REIMBURSED BY INS. | | |
| 8 LESS 3% ADJ. GROSS INC. | | 268 |
| 9 | | 1236 |
| 1 +: ½ (TO $150) OF H & A INS. | | 150 |
| 10 TOTAL MEDICAL DED. ▶ | 1386 | 1386 |
| **TAXES** | | |
| 11 STATE & LOCAL INCOME | | 122 |
| 12 REAL ESTATE | | 727 |
| 13 STATE & LOCAL GASOLINE | | 48 |
| 14 GENERAL SALES TAX | | 141 |
| 15a PERSONAL PROPERTY | | |
| 15b PERSONAL PROPERTY AUTO | | 24 |
| 16 STATE DIS. INS. H W | | |
| SALES TAX AUTO | | |
| 17 TOTAL TAXES ▶ | 940 | 1062 |
| **INTEREST (TO WHOM PAID)** | | |
| 18 MORTGAGE | | 2543 |
| 19 INSTALLMENT LOANS | | |
| *MERRILL LYNCH* | | 263 |
| *TRANS WORLD* | | 170 |
| *SBA* | | 16 |
| 20 TOTAL INTEREST ▶ | 2992 | 2992 |

| CONTRIBUTIONS | STATE | FEDERAL |
|---|---|---|
| 21 PARTNERSHIP SHARE | | |
| GIRL/BOY SCOUTS | | |
| HEART FUND/CANCER FUND | | |
| RED CROSS/UNITED FUND | | |
| XMAS & EASTER SEALS | 150 | |
| MISC. ORGANIZED CHARITIES | | |
| POLITICAL CONTRIBUTIONS | | |
| CHURCHES | | |
| 22 OTHER THAN CASH | | |
| 23 CARRY OVER FROM PRIOR YRS. | | |
| 24 TOTAL CONTRIBUTIONS ▶ | 150 | 150 |
| **CASUALTY OR THEFT LOSS(ES)** | | |
| 25 LOSS BEFORE ADJUSTMENT | | |
| 26 INSURANCE REIMBURSEMENT | | |
| 27 Difference (not less than zero) | | |
| 28 ($100 LIMITATION PER CAS.) | | |
| 29 TOT. CAS. OR THEFT LOSS ▶ | | |
| **MISCELLANEOUS DEDUCTIONS** | | |
| 30 ALIMONY | | |
| 31 UNION/PROFESSIONAL DUES | | |
| 32 CHILD & DEP. CARE (Form 2441) | | |
| 33 INCOME TAX PREPARATION | | |
| UNIFORMS/PROTEC. CLOTHING | | |
| SMALL TOOLS AND SUPPLIES | | |
| LAUNDRY AND CLEANING | | |
| Auto Use ______ Mi | | |
| INVEST. COUNSEL & PUBS. (Sched | | |
| EMPLOYMENT AGENCY FEES | | |
| SAFE DEPOSIT BOX | | |
| TEL. REQ. IN BUSINESS | | |
| 34 TOTAL MISC. DED. ▶ | | |

| SUMMARY OF ITEMIZED DED. | STATE | FEDERAL |
|---|---|---|
| 35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10) | | |
| 36 TOTAL TAXES (From LINE 17) | | |
| 37 TOTAL INTEREST (Line 20) | | |
| 38 TOTAL CONTR. (Line 24) | | |
| 39 CAS. & THEFT LOSS(ES) (Line 29) | | |
| 40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34) | | |
| 41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ▶ | 5468 | 5590 |

REMARKS

NAME *SAM & PHYLLIS RUBY* I.D. NO. OR SOC. SEC. NO. ______ CALENDAR YEAR 19 *74*

ADDRESS *322-12-7997* FISCAL YEAR ENDING ______ 19 ____

## SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME EMPLOYERS NO.

BUSINESS ADDRESS

| | | |
|---|---|---|
| TOTAL RECEIPTS | | 68084 |
| INVENTORY AT BEGINNING OF YEAR | -0- | |
| MERCHANDISE PURCHASED | 36079 | |
| LABOR | | |
| | | |
| | | |
| | | |
| TOTAL | 36079 | |
| INVENTORY AT END OF YEAR | 800 | 35279 |
| GROSS PROFIT | | 32805 |
| | | |
| | | |
| | | |
| GROSS INCOME | | 32805 |

OTHER BUSINESS DEDUCTIONS

| | | |
|---|---|---|
| ADVERTISING | 337 | |
| AUTO AND TRUCK EXPENSE *12000 MI AT 15¢* | 1800 | |
| BAD DEBTS | | |
| CASH SHORT | | |
| COMMISSIONS | | |
| DELIVERY | | |
| DEPRECIATION ( SCHEDULE ATTACHED ) | 1339 | |
| DUES AND SUBSCRIPTIONS | 16 | |
| ENTERTAINMENT AND PROMOTIONAL | | |
| INSURANCE | 215 | |
| INTEREST | 1844 | |
| JANITOR SERVICE | | |
| LAUNDRY | 241 | |
| LEGAL AND ACCOUNTING | 270 | |
| MAINTENANCE | | |
| OFFICE SUPPLIES AND EXPENSE | 47 | |
| RENT | 7841 | |
| REPAIRS | 991 | |
| SALARIES AND WAGES | 5912 | |
| SALARIES OFFICERS | | |
| SUPPLIES | | |
| TAXES AND LICENSES | 1063 | |
| TAXES - PAYROLL | 388 | |
| TELEPHONE | 322 | |
| TRAVEL | | |
| UTILITIES | | |
| *PARKING* | 45 | |
| | | |
| | | |
| | | 22871 |
| NET PROFIT OR ( LOSS ) - FEDERAL RETURN | | 9934 |
| | *(H) 7534* | |
| NET PROFIT OR LOSS ) - STATE RETURN ( SEE DEPREC. SCHEDULE FOR DIFF. ) | *(W) 2400* | |

PROFESSIONAL STATIONERS INC. FORM 104
LOS ANGELES, CALIF.

SCHEDULE ______

NAME SAM & PHYLLIS RUBY — I.D. NO. OR SOC. SEC. NO. — CALENDAR YEAR 19 74

ADDRESS — FISCAL YEAR ENDING ____ 19__

322-12-7997

## SCHEDULE OF DEPRECIATION / AMORTIZATION

| KIND OF PROPERTY | DATE ACQUIRED MO YR | COST OR OTHER BASIS | SPEC 20% DEP | | DEPRECIABLE BASIS | DEP ALLOWED PRIOR YEARS | REMAINING COST | METHOD | RATE(%) OR LIFE (YRS) | DEPRECIATION FOR THIS YEAR |
|---|---|---|---|---|---|---|---|---|---|---|
| EQUIPMENT | 2/1/74 | 10228 | | | 10228 | -0- | 10228 | S.L. | 7YR | 1339 |
| GOODWILL | 4/1/74 | 35000 | | | -0- | | | | | |
| TOTALS | | | | | | | | | | 1339 |

PROFESSIONAL STATIONERS INC. LOS ANGELES, CALIF. FORM NO 102A

SCHEDULE ____

4-6-73

# 1040 US Individual Income Tax Return 1972

Department of the Treasury / Internal Revenue Service

For the year January 1–December 31, 1972, or other taxable year beginning ............ 1972, ending ............ 19 ....

| First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number |
|---|---|---|
| [illegible] | RUBY | 322 12 7997 |
| Present home address (Number and street, including apartment number, or rural route) | | Wife's number, if joint return: 349 18 1420 |
| City, town or post office, State and ZIP code: [illegible] California | Occupation | Yours: Self Employed; Wife's: Housewife |

Filing Status—check only one:

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separately. If wife (husband) is also filing give her (his) social security number and first name here

4 ☐ Unmarried Head of Household

5 ☐ Qualifying widow(er) with dependent child (Enter year of death of husband (wife) ▷ 19 )

Exemptions — Regular / 65 or over / Blind — Enter number of boxes checked

6 Yourself . . . . ☒ ☐ ☐

7 Wife (husband) . . . ☒ ☐ ☐ ▷ 2

8 First names of your dependent children who lived with you Fred, Brian, Ellen, Thomas — Enter number ▷ 4

9 Number of other dependents (from line 32) . . . ▷

10 Total exemptions claimed . . . . . . . ▷ 6

| Line | Item | | Amount |
|---|---|---|---|
| 11 | Wages, salaries, tips, and other employee compensation. (Attach Form W-2 to front. If unavailable, attach explanation) | 11 | |
| 12a | Dividends (see pages 6 of instructions) $ 70.00 . 12b Less exclusion $ 70.00 Balance ▷ | 12c | -0- |
| | (If your dividends and other distributions are over $200, list in Part I of Schedule B.) | | |
| 13 | Interest income. [If $200 or less, enter total without listing in Schedule B; If over $200, enter total and list in Part II of Schedule B] | 13 | 22 00 |
| 14 | Income other than wages, dividends, and interest (from line 45) | 14 | 5,969 40 |
| 15 | Total (add lines 11, 12c, 13 and 14) | 15 | 5,991 40 |
| 16 | Adjustments to income (such as "sick pay," moving expenses, etc. from line 50) | 16 | |
| 17 | Subtract line 16 from line 15 (adjusted gross income) | 17 | 5,991 40 |

○ If you do not itemize deductions and line 17 is under $10,000, find tax in Tables and enter on line 18.
○ If you itemize deductions or line 17 is $10,000 or more, go to line 51 to figure tax.

| Line | Item | | Amount |
|---|---|---|---|
| 18 | Tax, check if from: ☐ Tax Tables 1-12 ☐ Schedule D ☐ Tax Rate Schedule X, Y, or Z ☐ Schedule G or ☐ Form 4726 | 18 | -0- |
| 19 | Total credits (from line 61) | 19 | |
| 20 | Income tax (subtract line 19 from line 18) | 20 | -0- |
| 21 | Other taxes (from line 67) | 21 | 522 70 |
| 22 | Total (add lines 20 and 21) | 22 | 522 70 |
| 23 | Total Federal income tax withheld (attach Forms W-2 or W-2P to front) | 23 | |
| 24 | 1972 Estimated tax payments (include amount allowed as credit from 1971 return) | 24 | |
| 25 | Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return | 25 | |
| 26 | Other payments (from line 71) | 26 | |
| 27 | Total (add lines 23, 24, 25, and 26) | 27 | |
| 28 | If line 22 is larger than line 27, enter BALANCE DUE IRS (Pay in full with return. Make check or money order payable to Internal Revenue Service) ▷ | 28 | 522 70 |
| 29 | If line 27 is larger than line 22, enter amount OVERPAID ▷ | 29 | |
| 30 | Line 29 to be REFUNDED TO YOU ▷ | 30 | |
| 31 | Line 29 to be credited on 1973 estimated tax ▷ | 31 | |

32 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? . . . . . . . . ▷ ☐ Yes ☒ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

Be sure to complete Revenue Sharing (lines 33 and 34) on next page.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Sign here

Your signature ............ Date

Wife's (husband's) signature (If filing jointly, BOTH must sign even if only one had income)

EDWARD L. LAMBERT
Preparer's signature (other than taxpayer) Date
TAX CONSULTANT
17835 VENTURA BLVD., SUITE 106
ENCINO, CALIF.
Address (and ZIP code) Preparer's Emp. Ident. or Soc. Sec. No.
TEL. (213) 881-7350
S.S. 568-40-9527

| (a) NAME | (b) Relationship | (c) Months lived in your home. If born or died during year, write B or D. | (d) Did dependent have income of $750 or more? | (e) Amount YOU furnished for dependent's support. If 100% write ALL. | (f) Amount furnished by OTHERS including dependent. |
|---|---|---|---|---|---|
| | | | | $ | $ |

Total number of dependents listed in column (a). Enter here and on line 9 ▷

Location of your principal place of residence at end of year (not necessarily the same as your post office address).

| (a) State | (b) County | (c) Locality. If you lived inside the boundaries of an incorporated city, town, etc., enter its name; if not, check here ▷ ☐ | (d) Township (see instructions on page 5) |
|---|---|---|---|
| [illegible] | Los Angeles | Los Angeles | |

Number of persons included on line 10 who (1) are filing a return of their own; or, (2) did not live at your principal place of residence at the end of year ▷ 0

For IRS use only—Leave Blank

Part I Income other than Wages, Dividends, and Interest

| | Line | Amount | |
|---|---|---|---|
| 35 Business income (or loss) (attach Schedule C) | 35 | 6,969 | 40 |
| 36 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D) | 36 | (1,000 | 00) |
| 37 Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) | 37 | | |
| 38 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E) | 38 | | |
| 39 Farm income (or loss) (attach Schedule F) | 39 | | |
| 40 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8) | 40 | | |
| 41 50% of capital gain distributions (not reported on Schedule D) | 41 | | |
| 42 State income tax refunds (caution—see instructions on page 8) | 42 | | |
| 43 Alimony | 43 | | |
| 44 Other (state nature and source) | 44 | | |
| 45 Total (add lines 35 through 44). Enter here and on line 14 ▷ | 45 | 5,969 | 40 |

Part II Adjustments to Income

| | Line | Amount | |
|---|---|---|---|
| 46 "Sick pay" exclusion (attach Form 2440 or other required statement) | 46 | | |
| 47 Moving expenses (attach Form 3903) | 47 | | |
| 48 Employee business expenses (attach Form 2106 or other statement) | 48 | | |
| 49 Payments as self-employed person to a retirement plan, etc. (see Form 4848) | 49 | | |
| 50 Total adjustments (add lines 46, 47, 48, and 49). Enter here and on line 16 ▷ | 50 | | |

Part III Tax Computation (Do not use this part if you use Tax Tables 1–12 to find your tax.)

| | Line | Amount | |
|---|---|---|---|
| 51 Adjusted gross income (from line 17) | 51 | 5,991 | 40 |
| 52 (a) If you itemize deductions, enter total from Schedule A, line 40 and attach Schedule A (b) If you do not itemize deductions, enter 15% of line 51, but do NOT enter more than $2,000 ($1,000 if line 3 is checked) | 52 | 4,423 | 00 |
| 53 Subtract line 52 from line 51 | 53 | 1,568 | 40 |
| 54 Multiply total number of exemptions claimed on line 10, by $750 | 54 | 5,250 | 00 |
| 55 Taxable income. Subtract line 54 from line 53 | 55 | (3,681 | 60) |

(Figure your tax on the amount on line 55 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 18.

Part IV Credits

| | Line | Amount | |
|---|---|---|---|
| 56 Retirement income credit (attach Schedule R) | 56 | | |
| 57 Investment credit (attach Form 3468) | 57 | | |
| 58 Foreign tax credit (attach Form 1116) | 58 | | |
| 59 Credit for contributions to candidates for public office—see instructions on page 9 | 59 | | |
| 60 Work Incentive Program credit (attach Form 4874) | 60 | | |
| 61 Total credits (add lines 56, 57, 58, 59, and 60). Enter here and on line 19 ▷ | 61 | | |

Part V Other Taxes

| | Line | Amount | |
|---|---|---|---|
| 62 Self-employment tax (attach Schedule SE) | 62 | 522 | 70 |
| 63 Tax from recomputing prior-year investment credit (attach Form 4255) | 63 | | |
| 64 Minimum tax (see instructions on page 10). Check here ☐, if Form 4625 is attached | 64 | | |
| 65 Social security tax on tip income not reported to employer (attach Form 4137) | 65 | | |
| 66 Uncollected employee social security tax on tips (from Forms W-2) | 66 | | |
| 67 Total (add lines 62, 63, 64, 65, and 66). Enter here and on line 21 ▷ | 67 | 522 | 70 |

Part VI Other Payments

| | Line | Amount | |
|---|---|---|---|
| 68 Excess FICA tax withheld (two or more employers—see instructions on page 10) | 68 | | |
| 69 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) | 69 | | |
| 70 Credit from a Regulated Investment Company (attach Form 2439) | 70 | | |
| 71 Total (add lines 68, 69, and 70). Enter here and on line 26 ▷ | 71 | | |

U.S. GOVERNMENT PRINTING OFFICE 1972 O 458-040 ☆ GPO 793 [illegible]

# Schedules A&B—Itemized Deductions AND Dividend and Interest Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▷ Attach to Form 1040.

**1972**

Name(s) as shown on Form 1040: [illegible] Ruby

Your social security number: 322 12 7997

## Schedule A—Itemized Deductions (Schedule B on back)

| Medical and dental expenses | | |
|---|---|---|
| 1 [illegible] hospital care, insurance [illegible] for medical care, etc. | | |
| 2 One half [illegible] of insurance [illegible] | | |
| 3 [illegible] | | |
| 4 [illegible] 1% [illegible] Form 1040 | | |
| 5 [illegible] (If zero or less, enter zero) | | |
| 6 Enter balance of insurance premiums for medical care not entered on line 1 | | |
| 7 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc. | | |
| 8 Total [illegible] 4, 6, and 7 | | |
| 9 Enter 3% of line 17, Form 1040 | | |
| 10 Subtract line 9 from line 8. Enter difference (if less than zero, enter zero) | | |
| 10 Total deductible medical and dental expenses [illegible]. Enter here and on line 33, below.) ▷ | 150 | 00 |
| **Taxes** | | |
| 11 Real estate | | |
| 12 State and local gasoline (see gas tax tables) | | |
| 13 General sales (see sales tax tables) | | |
| 14 State and local income | | |
| 15 Personal property | | |
| 16 Other | | |
| 17 Total taxes (Add lines 11 through 16. Enter here and on line 34, below.) ▷ | 841 | 00 |

| Contributions | | |
|---|---|---|
| Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 11 for examples.) | | |
| 18 Total cash contributions | | |
| 19 Other than cash (see instructions on page 12 for required statement). Enter total for such items here | | |
| 20 Carryover from prior years | | |
| 21 Total contributions (Add lines 18, 19, and 20. Enter here and on line 35, below.) ▷ | 200 | 00 |
| **Interest expense.** | | |
| 22 Home mortgage | | |
| 23 Installment purchases | | |
| 24 Other (itemize) | | |
| 25 Total interest expense (Add lines 22, 23 and 24. Enter here and on line 36, below.) ▷ | 3,232 | 00 |
| **Casualty or theft loss(es)** See instructions on page 12. NOTE: If you had more than one casualty or theft loss occurrence, OMIT lines 26 through 29 and see page 12 of the instructions for guidance. | | |
| 26 Loss before adjustments | | |
| 27 Insurance reimbursement | | |
| 28 $100 limitation | $100 | 00 |
| 29 Add lines 27 and 28 | | |
| 30 Casualty or theft loss. (Excess of line 26 over line 29. Enter here and on line 37, below.) ▷ | | |
| 31 Child and dependent care expenses from Form 2441. (Enter here and on line 38, below.) ▷ | | |
| **Miscellaneous deductions** for alimony, union dues, etc. (see instructions on page 13). | | |
| 32 Total miscellaneous deductions (Enter here and on line 39, below.) ▷ | | |

### Summary of Itemized Deductions

| | | |
|---|---|---|
| 33 Total deductible medical and dental expenses (from line 10) | 150 | 00 |
| 34 Total taxes (from line 17) | 841 | 00 |
| 35 Total contributions (from line 21) | 200 | 00 |
| 36 Total interest expense (from line 25) | 3,232 | 00 |
| 37 Casualty and theft loss(es) (from line 30) | | |
| 38 Child and dependent care expenses (from line 31) | | |
| 39 Total miscellaneous deductions (from line 32) | | |
| 40 TOTAL ITEMIZED DEDUCTIONS. (Add lines 33 through 39. Enter here and on Form 1040, line 52.) S/A ▷ | 4,423 | 00 |

NAME [illegible] IDENTIFICATION NO. 322-12-7992

ADDRESS

SCHEDULE NO. A

# SCHEDULE OF DEDUCTIONS

YEAR ENDED 82

| [illegible] | FEDERAL | | STATE | |
|---|---|---|---|---|
| [illegible] HALF OF MEDICAL INSURANCE [illegible] | 110 | 00 | 110 | 00 |
| [illegible] MEDICINES | | | | |
| [illegible] OF ADJ. GROSS INCOME | | | | |
| [illegible] AND MEDICINES | | | | |
| [illegible] DENTISTS | | | | |
| [illegible] MEDICAL INSURANCE [illegible] | | | | |
| [illegible] MEDICAL | | | | |
| [illegible] APPLIANCES | | | | |
| [illegible] EXPENSES | | | | |
| [illegible] REIMBURSED BY INSURANCE | | | | |
| [illegible] ADJ. GROSS INCOME | | | | |
| [illegible] | 110 | 00 | 110 | 00 |

| [illegible] | FEDERAL | | STATE | |
|---|---|---|---|---|
| [illegible] | | | | |
| [illegible] | 120 | 00 | 110 | 00 |
| [illegible] AUTO | | | | |
| [illegible] TAX | 636 | 00 | 636 | 00 |
| [illegible] PROPERTY TAX | | | | |
| [illegible] TAX | | | ** | ** |
| [illegible] GAL. [illegible] GAL. | 105 | 00 | 105 | 00 |
| [illegible] INSURANCE | | | | |
| MISC. TAX | ** | ** | | |
| OTHERS: | | | | |
| **TOTAL TAXES** | 871 | 00 | 847 | 00 |

| CONTRIBUTIONS | FEDERAL & STATE | |
|---|---|---|
| CHURCHES | 100 | 00 |
| COMMUNITY CHEST/UNITED CRUSADE | | |
| SALVATION ARMY/GOODWILL INDUSTRIES | | |
| RED CROSS | | |
| XMAS & EASTER SEALS | | |
| HEART FUND/CANCER FUND | | |
| PARTNERSHIP RETURN | | |
| PAYROLL DEDUCTION | | |
| CITY OF HOPE | | |
| OTHER ORGANIZED CHARITIES: | 100 | 00 |
| TOTAL CONTRIBUTIONS | 200 | 00 |

| INTEREST (TO WHOM PAID) | FEDERAL & STATE | |
|---|---|---|
| MORTGAGE LOAN Colonial Mtg. | 2594 | 00 |
| [illegible] | 40 | 00 |
| INSTALLMENT LOAN Bay Area Fin. | 74 | 00 |
| First Thrift [illegible] | 248 | 00 |
| Wes, Vaughn & Co. | 256 | 00 |
| TOTAL INTEREST | 3212 | 00 |

| MISCELLANEOUS DEDUCTIONS | FEDERAL & STATE | |
|---|---|---|
| ALIMONY (EXPLAIN) | | |
| SAFE DEPOSIT BOX FEE | | |
| UNION DUES | | |
| SMALL TOOLS (GOOD 1 YEAR) | | |
| TOOLS DEPRECIATION | | |
| SAFETY EQUIPMENT | | |
| UNIFORMS (NOT GEN. WEAR) | | |
| LAUNDRY & CLEANING | | |
| AUTO MILEAGE @ | | |
| TELEPHONE EXPENSE (NOT REIMB.) | | |
| EMPLOYMENT AGENCY FEES | | |
| DUES & SUBSCRIPTIONS | | |
| INCOME TAX PREPARATION | | |
| CHILD CARE | | |
| OTHERS: | | |
| TOTAL MISC. DEDUCTIONS | | |

| CASUALTY LOSSES (EXPLAIN) | FEDERAL & STATE | |
|---|---|---|
| SUB TOTAL | | |
| LESS REIMBURSED BY INS. | | |
| SUB TOTAL | | |
| LESS $100.00 FOR EACH CASUALTY | | |
| TOTAL CASUALTY LOSSES | | |

| | FEDERAL | STATE |
|---|---|---|
| TOTAL DEDUCTIONS | 4482.00 | 4458.00 |

**SCHEDULE C (Form 1040)**

Department of the Treasury Internal Revenue Service

# Profit (or Loss) From Business or Profession

(Sole Proprietorship)

▷ Attach to Form 1040.
▷ Partnerships, joint ventures, etc., must file Form 1065.

**1972**

Name(s) as shown on Form 1040: Samuel and Phyllis Ruby

Social security number: 322 | 12 | 7997

A Principal business activity: Food Service; product ............ (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name: Snack Bar — C Employer Identification Number ............

D Business address (number and street): 5410 Van Nuys Blvd.

City, State and ZIP code: Van Nuys, California

E Indicate method of accounting: (1) ☒ cash; (2) ☐ accrual; (3) ☐ other.

F Were you required to file Form 1096 for 1972? (See Schedule C Instructions) ☐ YES ☒ NO. If "Yes," where filed? ▷

G Is this business located within the boundaries of the city, town, etc., indicated? ☒ YES ☐ NO.

H Did you own this business at the end of 1972? ☒ YES ☐ NO.

I How many months in 1972 did you own this business? 12

J Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1972? ☐ YES ☒ NO.

IMPORTANT—All applicable lines and schedules must be filled in.

| | | |
|---|---|---|
| 1 | Gross receipts or sales $........ Less returns and allowances $........ Balance ▷ | SCHEDULE ATTACHED |
| 2 | Less: Cost of goods sold and/or operations (Schedule C-1, line 8) | |
| 3 | Gross profit | |
| 4 | Other income (attach schedule) | |
| 5 | TOTAL income (add lines 3 and 4) | |
| 6 | Depreciation (explain in Schedule C-2) | |
| 7 | Taxes on business and business property (explain in Schedule C-3) | |
| 8 | Rent on business property | |
| 9 | Repairs (explain in Schedule C-3) | |
| 10 | Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself) | |
| 11 | Insurance | |
| 12 | Legal and professional fees | |
| 13 | Commissions | |
| 14 | Amortization (attach statement) | |
| 15 | (a) Pension and profit-sharing plans (see Schedule C Instructions) | |
| | (b) Employee benefit programs (see Schedule C Instructions) | |
| 16 | Interest on business indebtedness | |
| 17 | Bad debts arising from sales or services | |
| 18 | Depletion | |
| 19 | Other business expenses (specify): (a) through (o) | |
| | (p) Total other business expenses (add lines 19(a) through 19(o)) | |
| 20 | Total deductions (add lines 6 through 19) | |
| 21 | Net profit (or loss) (subtract line 20 from line 5). Enter here and on line 35, Form 1040. ALSO enter on Schedule SE, line 1 | 6,969 40 |

Samuel and Phyllis Ruby
1972

## SUPPLEMENT TO SCHEDULE C

| | | |
|---|---|---|
| Income | $45,499.72 | |
| Less: Sales Tax | 383.47 | $45,116.25 |
| Cost of Goods Sold | | |
| Beginning Inventory | $ 800.00 | |
| Purchases | | |
| Beverage/milk | 4,491.98 | |
| Groceries | 16,463.08 | |
| Meat | 2,923.29 | |
| Bakery/bread | 3,102.44 | |
| Total Available | $27,780.79 | |
| Less: Ending Inventory | 800.00 | 26,980.79 |
| Gross Income | | $18,135.46 |
| Expenses | | |
| Rent | $ 1,728.82 | |
| Accounting | 100.00 | |
| Payroll | 3,877.93 | |
| Payroll Taxes | 323.42 | |
| Insurance | 190.00 | |
| Telephone | 127.45 | |
| Advertising | 25.00 | |
| Miscellaneous/repairs | 254.15 | |
| Equipment | 382.25 | |
| Taxes/licenses | 214.51 | |
| Hosiery | 12.15 | |
| Auto | 425.29 | |
| Linen | -0- | |
| Donations | 61.94 | |
| Newspapers | 14.65 | 7,737.56 |
| NET INCOME | | $10,397.90 |
| Less: Depreciation | | 3,428.50 |
| NET INCOME | | $ 6,969.40 |

## DEPRECIATION

| | | | | | |
|---|---|---|---|---|---|
| Equipment | 4-70 | $10,000.00 | $4,000.00 | 5 Yr. SL | $2,000.00 |
| Covenant not to Compete | | 5,000.00 | 2,000.00 | 2 Yr. SL | 1,000.00 |
| Leasehold Imp. (Balance of Lease) | | 3,000.00 | 957.00 | 7 Yr. SL | 428.50 |
| | | | | | $3,428.50 |

SCHEDULE SE (Form 1040)
Department of the Treasury Internal Revenue Service

# Computation of Social Security Self-Employment Tax

▷ Each self-employed person must file a Schedule SE.
▷ Attach to Form 1040.

**1972**

▷ If you had wages, including tips, of $9,000 or more that were subject to social security taxes, do not fill in this page.
▷ If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD)

Samuel Ruby

Social security number of self-employed person: 322 | 12 | 7997

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▷

## Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

| | | |
|---|---|---|
| 1 Net profit (or loss) shown in Schedule C (Form 1040), line 21. (Enter combined amount if more than one business.) | 6,969 | 40 |
| 2 Net income (or loss) from excluded services or sources included on line 1. Specify excluded services or sources | | |
| 3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 8(a), below.) | 6,969 | 40 |

## Part II Computation of Net Earnings from FARM Self-Employment

SE

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD (line 6, below) INSTEAD OF THE REGULAR METHOD (line 5, below) if his gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. If your gross profits from farming are not more than $2,400 and you elect to use the optional method, you need not complete lines 4 and 5.

Computation under Regular Method

4 Net farm profit (or loss) from:
(a) Schedule F, line 54 (cash method), or line 74 (accrual method)
(b) Farm partnerships
5 Net earnings from self-employment from farming. Add lines 4(a) and (b)

Computation under Optional Method

6 If gross profits from farming are:*
(a) Not more than $2,400, enter two-thirds of the gross profits
(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600

*Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in Instructions for Schedule SE.

7 Enter here and on line 8(b), below, the amount on line 5 (or line 6, if you use the optional method)

## Part III Computation of Social Security Self-Employment Tax

| | | | |
|---|---|---|---|
| 8 Net earnings (or loss) from self-employment— | | | |
| (a) From business (other than farming) from line 3, above | | | |
| (b) From farming (from line 7, above) | | | |
| (c) From partnerships, joint ventures, etc. (other than farming) | | | |
| (d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here [ ] and enter zero on this line | | | |
| (e) From service with a foreign government or international organization | | | |
| (f) Other (director's fees, etc.). Specify | | | |
| 9 Total net earnings (or loss) from self-employment reported on line 8. (If line 9 is less than $400, you are not subject to self-employment tax. Do not fill in rest of page.) | | 6,969 | 40 |
| 10 The largest amount of combined wages and self-employment earnings subject to social security tax for 1972 is | $9,000 00 | | |
| 11 (a) Total "FICA" wages as indicated on Form W-2 | | | |
| (b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9 | | | |
| (c) Total of lines 11(a) and 11(b) | | | |
| 12 Balance (subtract line 11(c) from line 10) | | | |
| 13 Self-employment income—line 9 or 12, whichever is smaller | | 6,969 | 40 |
| 14 If line 13 is $9,000, enter $675.00; if less, multiply the amount on line 13 by .075 | | 522 | 70 |
| 15 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469 | | | |
| 16 Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 62 | | 522 | 70 |

SCHEDULE D (Form 1040)
Department of the Treasury
Internal Revenue Service

# Capital Gains and Losses

▷ Attach to Form 1040. ▷ Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

1972

Name(s) as shown on Form 1040: Samuel and Phyllis Ruby

Social security number: 322 12 7997

(D)

## Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. How acquired. Enter letter symbol (see instruction D) | c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line) | d. Gross sales price | e. Cost or other basis, as adjusted (see instruction E) and expense of sale | f. Gain (or loss) (d less e). |
|---|---|---|---|---|---|
| 1 | | | | | |
| SCHEDULE ATTACHED | | | | | (4,496 00) |
| | | | | | 4,296 00 |
| | | | | | |
| | | | | | |

| | | | |
|---|---|---|---|
| 2 | Enter your share of net short-term gain (or loss) from partnerships and fiduciaries | 2 | |
| 3 | Enter net gain (or loss), combine lines 1 and 2 | 3 | |
| 4(a) | Short-term capital loss component carryover from years beginning before 1970 (see Instruction H) | 4(a) | |
| 4(b) | Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) | 4(b) | |
| 5 | Net short-term gain (or loss), combine lines 3, 4(a) and 4(b) | 5 | 200 00 |

## Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

| a. Kind of property and description | b. How acquired | c. Mo., day, yr. | d. Gross sales price | e. Cost or other basis | f. Gain (or loss) |
|---|---|---|---|---|---|
| 6 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| | | | |
|---|---|---|---|
| 7 | Capital gain distributions | 7 | |
| 8 | Enter gain, if applicable, from line 4(a)(1), Form 4797 (see Instruction A) | 8 | |
| 9 | Enter your share of net long-term gain (or loss) from partnerships and fiduciaries | 9 | |
| 10 | Enter your share of net long-term gain from small business corporations (Subchapter S) | 10 | |
| 11 | Net gain (or loss), combine lines 6 through 10 | 11 | |
| 12(a) | Long-term capital loss component carryover from years beginning before 1970 (see Instruction H) | 12(a) | (14,522 00) |
| 12(b) | Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) | 12(b) | |
| 13 | Net long-term gain (or loss), combine lines 11, 12(a) and 12(b) | 13 | |

## Part III Summary of Parts I and II

| | | | |
|---|---|---|---|
| 14 | Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here | 14 | (14,322 00) |
| 15 | If line 14 shows a gain—<br>(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 | 15(a) | |
| | (b) Subtract line 15(a) from line 14. Enter here and on line 36, Form 1040 | 15(b) | |
| 16 | If line 14 shows a loss—<br>▷ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on BOTH lines 12(a) and 13. See Instruction I.<br>▷ Otherwise,<br>(a) Enter one of the following amounts:<br>(i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;<br>(ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,<br>(iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 | 16(a) | |
| | (b) Enter here and enter as a (loss) on line 36, Form 1040, the smaller of:<br>(i) The amount on line 16(a);<br>(ii) $1,000 ($500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction M for a higher limit not to exceed $1,000); or,<br>(iii) Taxable income, as adjusted (see Instruction L) | 16(b) | (1,000 00) |

Carryover (13,322.00)

SAMUEL D. and PHYLLIS RUBY

PAGE

WEEKLY WORK PLAN/TIME REPORT

SALESMAN Weis, Voisin and Co., Inc.  NUMBER 1972  WEEK ENDING ___/___/___

| SECURITIES | Present Customer | AMOUNT | PRICE | CONTRACT DATE PURCHASE (REM / T / H / PRO) | APPL. NET PURCHASE PRICE | DATE SOLD | NET SALE PRICE | PRICE HR | + | COMMENTS AND EXPENSE NOTES (LOSS) | GAIN |
|---|---|---|---|---|---|---|---|---|---|---|---|
| [illegible] Maver Inc. | | | 62½ | | | | | | | | |
| [illegible] - 93-05% | ST | $5,000.00 | 62½ | 11-17-71 | 3,165.29 | 1-6-72 | 3103.46 | 61 | | (62.00) | |
| [illegible] Cap. Deb. | | | | | | | | | | | |
| 95-04% | ST | 2,000.00 | 74⅝ | 12-27-71 | 1,547.62 | 1-19-72 | 1564.00 | 76 | | | 16[illegible] |
| [illegible] Corp. Conv. | | | | | | | | | | | |
| Deb. 95-07% | ST | 3,000.00 | 74⅝ | 12-27-71 | 2321.43 | 1-19-72 | 2,352.95 | 76¼ | | | 3[illegible] |
| [illegible] Conv. | | | | | | | | | | | |
| 92-04.375% | ST | 5,000 | 56¼ | 12-20-71 | 2,886.00 | 1-6-72 | 2,964.00 | 57⅝ | | | 78[illegible] |
| [illegible] | | | | | | | | | | | |
| [illegible] .375% | ST | 10,000 | 57⅝ | 1-6-72 | 5,930.00 | 1-19-72 | 6,544.00 | 64⅝ | | | 614.[illegible] |
| [illegible] Corp. | ST | 200 Sh. | 22¼ | 1-19-72 | 4,534.00 | 2-2-72 | 4166.00 | 21½ | | (378.00) | |
| [illegible] Cor. Wis. | ST | 200 Sh. | 15½ | 1-19-72 | 3,084.00 | 2-9-72 | 3287.00 | 16¾ | | | 203[illegible] |
| [illegible] Serv. Corp. | ST | 100 Sh. | 22 | 1-20-72 | 2344.00 | 2-9-72 | 2497.00 | 25½ | | | 25[illegible] |
| [illegible] Corp. | ST | 200 Sh. | 11½ | 2-2-72 | 2347.00 | 2-11-72 | 2069.00 | 10⅝ | | (278.00) | |
| [illegible] | | | | | | | | | | | |
| [illegible] PFD | ST | 100 Sh. | 18¾ | 2-11-72 | 1914.00 | 3-13-72 | 1931.00 | 19¼ | | | 1[illegible] |
| [illegible] | ST | 200 Sh. | 18⅝ | 2-9-72 | 3741.00 | 3-13-72 | 3727.00 | 19 | | (14.00) | |
| [illegible] Inc. | ST | 200 Sh. | 12½ | 2-9-72 | 2630.00 | 3-13-72 | 2168.00 | 11½ | | (462.00) | |
| [illegible] Corp. | ST | 100 Sh. | 11½ | 2-2-72 | 1174.00 | 3-13-72 | 911.00 | 9⅜ | | (263.00) | |
| TOTALS | | | | | | | | | | (1457.00) | 1215[illegible] |
| TOTALS | | | | | | | | | | | |

SAMUEL D. and PHYLLIS RUBY

WEEKLY WORK PLAN/TIME REPORT

SALESMAN Weis, Voisin and Co., Inc. NUMBER ______ WEEK ENDING Page II

| CUSTOMER NAME Securities | Present Customer | Shares | Price | Contract: Date Purchased | Purchase Price | Revenue Booked: Date Sold | Net Sales Price | Price | Comments and Expense Notes (Loss) | Gain |
|---|---|---|---|---|---|---|---|---|---|---|
| [illegible] | ST | 500 | 14 3/4 | 3-13-72 | 7558.00 | 4-28-72 | 7985.00 | 16 1/4 | | 4[illegible] |
| [illegible] Chem. [illegible] | ST | 2000 | 53 7/8 | 4-28-72 | 1161.00 | 5-22-72 | 1058.00 | 52 1/2 | (103.00) | |
| [illegible] Corp. Conv. 5.75% | ST | 2,000 | 56 7/8 | 4-28-72 | 1161.00 | 5-22-72 | 1116.00 | 55 | (45.00) | |
| [illegible] Corp. Conv. 5.75% | ST | 8,000 | 56 7/8 | 4-28-72 | 4643.00 | 5-22-72 | 4303.00 | 53 | (340.00) | |
| [illegible] | ST | 200 | 14 7/8 | 3-13-72 | 3023.00 | 7-17-72 | 3603.00 | 18 3/8 | | 5[illegible] |
| [illegible] | ST | 100 | 9 7/8 | 8-10-72 | 1012.00 | 8-24-72 | 1057.00 | 10 7/8 | | 5[illegible] |
| [illegible] Purcell Dir. | ST | 100 | 18 | 8-10-72 | 1835.00 | 8-24-72 | 2033.00 | 20 3/4 | | 19[illegible] |
| [illegible] Wks. | ST | 200 | 15 | 8-24-72 | 3061.00 | 9-6-72 | 3732.00 | 19 | | 6[illegible] |
| [illegible] Bates | ST | 100 | 27 7/8 | 5-22-72 | 2835.00 | 9-18-72 | 1950.00 | 19 7/8 | (885.00) | |
| [illegible] Bates | ST | 100 | 27 5/8 | 6-7-72 | 2809.00 | 9-18-72 | 1913.00 | 19 1/2 | (896.00) | |
| Nat'l Gen'l Wks. | ST | 80 | 14 3/8 | 9-18-72 | 1193.00 | 10-3-72 | 1145.00 | 14 5/8 | (47.00) | |
| Nat'l Gen'l Wks. | ST | 100 | 14 5/8 | 9-18-72 | 1489.00 | 10-11-72 | 1519.00 | 15 1/2 | | 3[illegible] |
| Nat'l Gen'l Wks. | ST | 100 | 14 5/8 | 9-18-7[illegible] | 1489.00 | 10-11-72 | 1531.00 | 15 5/8 | | 4[illegible] |
| [illegible] Research [illegible] | | 100 | 10 3/4 | 3-31-71 | 1102.00 | 1-19-72 | 1073.00 | 11 | (29.00) | |
| TOTALS | | | | | | | | | (29.00) (2340.00) | 19[illegible] |

SAMUEL D. and PHYLLIS RUBY

WEEKLY WORK PLAN/TIME REPORT

SALESMAN BACHE and Co. 1972 NUMBER COMMODITIES TRANSA

| CUSTOMER NAME COMMODITY | Present Customer | DATE of Purchase | Planned | CONTRACT PREM | INTL | TEL | PRO | APPLICATION PURCHASE PRICE | REVENUE BOOKED DATE SOLD | PRICE | CALL HRS HR | + | COMMI EXPEN NOTES (LOSS) | S |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |
| [illegible] | | 12-1-71 | | 1 | | | | .367 | 1-12-72 | .382 | | | | 5 |
| [illegible] | | 12-21-71 | | 1 | | | | .367 | 1-12-72 | .382 | | | | 5 |
| [illegible] | | 12-30-71 | | 5 | M | Bu. | | 123 7/8 | 1-6-72 | 122 5/8 | | | (67.50) | |
| [illegible] Cocoa | | 1-17-72 | | 1 | | | | 24.05 | 1-18-72 | 25.00 | | | | 225 |
| [illegible] | | 1-6-72 | | 1 | | | | 101.20 | 1-24-72 | 102.70 | | | | 75 |
| [illegible] Cocoa | | 1-20-72 | | 1 | | | | 24.65 | 2-2-72 | 25.15 | | | | 90 |
| [illegible] Cocoa | | 2-3-72 | | 1 | | | | 24.90 | 2-7-72 | 25.60 | | | | 150 |
| [illegible] Cocoa | | 2-8-72 | | 1 | | | | 24.93 | 2-8-72 | 25.10 | | | (139.00) | |
| [illegible] | | 1-26-72 | | 1 | | | | 123.00 | 2-8-72 | 121.90 | | | | |
| [illegible] Cocoa | | 2-8-72 | | 1 | | | | 25.10 | 3-7-72 | 25.20 | | | (30.00) | |
| [illegible] Soybean Oil [illegible] | | 2-8-72 | | 1 | | | | 11.79 | 3-9-72 | 12.05 | | | | 123 |
| [illegible] Soybean | | 3-14-72 | | 5 | M | Bu. | | 337 1/4 | 3-15-72 | 351 1/4 | | | | 7 |
| [illegible] Hogs | | 3-20-72 | | 1 | | | | 27.30 | 3-16-72 | 27.75 | | | | [illegible] |
| [illegible] Soybean | | 3-21-72 | | 5 | M | Bu. | | 342.00 | 3-24-72 | 345.00 | | | | [illegible] |
| [illegible] Cocoa | | 4-3-72 | | 1 | | | | 26.44 | 4-19-72 | 25.10 | | | (462.00) | |
| Total | | | | | | | | | | | | | (699.50) | 1,0 |

$5.00 FOR FINANCIAL PUBLICATIONS
5.00 FOR ADAMS LETTER
10.00 FOR JAGER REPORT

| TOTALS | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

RESIDENT 540

INDIVIDUAL
# CALIFORNIA
INCOME TAX

TAXABLE YEAR 1972

For calendar year 1972, or other taxable year beginning , 1972, ending , 1973

| FIRST NAME(S) AND INITIAL(S) | LAST NAME | Your social security number |
|---|---|---|
| [illegible] | RUBY | 322 12 7997 |
| PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route) | | Wife's number, if joint return |
| [illegible] | | 349 18 1420 |
| CITY, TOWN OR POST OFFICE | ZIP CODE | OCCUPATION Yours: Self Employed |
| Granada Hills, California | | Wife's: Housewife |

Head of Household—Complete Part 1, page 2

Married, filing separate return. Enter spouse's social security number and first name here

5. Dependents—Do not list yourself, your spouse or person who qualifies you as head of household
NAME (Include last name and/or address if different from yours) RELATIONSHIP
Fred, Brian, Elisa, Thomas
Enter Number ▷ 5 4
6. Blind (refer to instructions) Number of blind exemptions claimed ▷ 6
7. Total dependent and blind exemptions (add lines 5 and 6) . . . 7 4

| Line | Description | No. | Amount |
|---|---|---|---|
| 8 | Wages, salaries, tips, and other employee compensation. (Attach Copy 2 of Form(s) W-2 to front. If unavailable, attach explanation) | 8 | |
| 9 | Dividends. Enter total (If over $500, complete and attach Schedule B(540)) | 9 | 70 00 |
| 10 | Interest. Enter total (If over $500, complete and attach Schedule (B(540)) | 10 | 22 00 |
| 11 | Income other than wages, dividends and interest (from page 2, line 41) | 11 | 5,969 40 |
| 12 | Total (add lines 8, 9, 10 and 11) | 12 | 6,061 40 |
| 13 | Adjustments to income (from page 2, line 47) | 13 | |
| 14 | Adjusted gross income (subtract line 13 from line 12) | 14 | 6,061 40 |
| | ○ If you do not itemize deductions AND line 14 is under $10,000, find tax in Tax Table and enter on line 17. ○ If you itemize deductions OR line 14 is $10,000 or more complete lines 15 and 16. | | 2,000 00 |
| 15 | Itemized deductions OR standard deduction (from page 2, line 56) | 15 | |
| 16 | Taxable income (subtract line 15 from line 14). Figure your tax on this amount by using the appropriate Tax Rate Schedule in instructions. Enter tax on line 17 | 16 | 4,061 40 |
| 17 | Tax (Check if from: ☐ Tax Table, ☒ Tax Rate Schedule [illegible] ☐ Schedule G(540)) | 17 | 52 00 |
| 18 | Personal Exemption. Single—$25. Married couple or head of household—$50 | 18 | 50 00 |
| 19 | Other Exemptions—Total on line 7 above, 4 × $8 | 19 | 32 00 |
| 20 | Total exemptions (add lines 18 and 19) | 20 | 82 00 |
| 21 | Tax liability (subtract line 20 from line 17) | 21 | -0- |
| 22 | Other credits (from page 2, line 59) | 22 | |
| 23 | Net tax liability (subtract line 22 from line 21) | 23 | -0- |
| 24 | Tax on preference income (see instructions—attach Schedule P(540)) | 24 | |
| 25 | Total tax liability (add lines 23 and 24) | 25 | -0- |
| 26 | Total California income tax withheld (attach Form(s) W-2 or DE-2P to front) | 26 | |
| 27 | 1972 California estimated tax payments | 27 | |
| 28 | Excess California SDI tax withheld (attach Form DE 1964 to face of return) | 28 | |
| 29 | Total payments (add lines 26, 27 and 28) | 29 | |
| 30 | If line 25 is larger than line 29, enter BALANCE DUE. Pay in full. Mail payment with return to Franchise Tax Board, Sacramento, CA 95867. | 30 | -0- |
| 31 | If line 29 is larger than line 25, enter OVERPAYMENT. Mail return to P.O. Box 13-540, Sacramento, CA 95813. | 31 | |
| 32 | Line 31 to be (a) REFUNDED. (Allow at least six weeks for your refund) ▷ (b) Credited on 1973 estimated tax ▷ | | |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ▷ Your signature—if filing jointly, BOTH must sign Date
▷ Spouse's signature Date

▷ Signature of preparer other than taxpayer Date
EDWARD L. LAMBERT
TAX CONSULTANT
17855 VENTURA BLVD., SUITE [illegible]
ENCINO, CALIF. 91316
TEL. (213) 881-7350
S.S. 568 40-9527

Do not write in these spaces
P
E
A

Head of Household—If claimed, answer the following questions (See Instructions)

Check one: ☐ Never married ☐ Widow(er) Date________ ☐ Legal separation (interlocutory decree does not qualify) Date________ ☐ Final divorce/dissolution Date________

Individual who qualified you as head of household (Do not list this individual as a dependent on page 1, line 5):
Name________ Relationship________ Age____ Did this person qualify as your dependent for calendar year 1972?____ Did this person reside in your home for the entire taxable year?____ If not, explain circumstances

Income

| | | | Line | Amount |
|---|---|---|---|---|
| Business income (or loss) (attach Schedule C(540)) | | | 33 | 6,969 40 |
| (a) Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) | (1,000 00) | | | |
| (b) Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Schedule D-1(540)) | | | | |
| Net total net gain (or loss)—add lines 34 (a) and (b) | | | 34 | (1,000 00) |
| Pensions and annuities (attach Schedule E) | | | 35 | |
| Rents and royalties | | | 36 | |
| Partnerships | | | 37 | |
| Estates and trusts | | | 38 | |
| Farm income (or loss) (attach Schedule F(540)) | | | 39 | |
| (a) Fully taxable pensions and annuities (not reported on Schedule E) | | | | |
| (b) Alimony | | | | |
| (c) Other (state nature and source) | | | | |
| (d) Total miscellaneous income (add lines 40(a), (b) and (c)) | | | 40 | |
| Total (lines 33 through 40). Enter here and on page 1, line 11 | | | 41 | 5,969 40 |

Adjustments to Income

| | Line | Amount |
|---|---|---|
| Sick pay included in line 8 (see Instructions—attach statement) | 42 | |
| Moving expenses (see Instructions—attach statement) | 43 | |
| Employee business expenses (see Instructions—attach statement) | 44 | |
| Exclusion—sick pay only (see Instructions for line 8, page ...) | 45 | |
| Payments by self-employed person to a retirement plan, etc. | 46 | |
| Total adjustments (add lines 42 through 46). Enter here and on page 1, line 13 | 47 | |

Itemized Deductions or Standard Deduction (On separate returns of married taxpayers both must itemize deductions or both must take the standard deduction)

If you itemize deductions, complete and attach Schedule A (540) and enter sub totals on lines 48 through 53, below

| | Line | Amount |
|---|---|---|
| Total deductible medical and dental expense (from Schedule A (540), line 10) | 48 | |
| Total ... deduction (from Schedule A (540), line 13) | 49 | |
| Taxes (from Schedule A (540), line 23) | 50 | |
| Total contributions (from Schedule A (540), line 25) | 51 | |
| Total interest expense (from Schedule A (540), line 29) | 52 | |
| Total miscellaneous deductions (from Schedule A (540), line 37) | 53 | |
| Total itemized deductions (add lines 48 through 53) | 54 | |
| If you do not itemize deductions, enter a standard deduction of (a) $1,000, if single or married person filing separate return (b) $2,000, if head of household, or married couple filing joint return | 55 | 2,000 00 |
| Total itemized deductions (line 54) or standard deduction (line 55). Enter here and on page 1, line 15 | 56 | |

Credit for Net Income Tax Paid to Another State—Attach copy of "other state" return—and Retirement Income Credit

| | | | Line | Amount |
|---|---|---|---|---|
| Income derived from sources within State of ________ and also taxable by California | A | | | |
| California adjusted gross income (from page 1, line 14) | B | | | |
| California tax liability (from page 1, line 21) | C | | | |
| Credit limitation—line A ÷ line B ____% (100% maximum) × line C (cannot exceed tax paid other state) | | | 57 | |
| Retirement income credit (from Schedule R (540)) | | | 58 | |
| Total (lines 57 and 58). Enter here and on page 1, line 22 | | | 59 | |

Reconciliation to Federal Return—If adjusted gross income on Federal Return is different from line 14, page 1, explain below

04200-600 0-72 10,000 Ⓢ OSP

# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

SCHEDULE A

TAXABLE 19 72 YEAR

Name as shown on Form 540: Samuel and Phyllis Ruby

Social Security Number: 322 | 12 | 7997

If one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

| Line | Item | Amount |
|---|---|---|
| 10 | Enter here and on Form 540, page 2 | 150.00 |
| 21 | Total—Add lines 14 through 20. Enter here and on Form 540, page 2 | 841.00 |

**Contributions**

| Line | Item | Amount |
|---|---|---|
| 22 | Cash—including checks, money orders, etc. (itemize) | |
| 23 | Total cash contributions | |
| 24 | Other than cash (see instructions). Enter total here | |
| 25 | Total—Add lines 23 and 24. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, page 2 | 200.00 |

**Interest Expense**

| Line | Item | Amount |
|---|---|---|
| 26 | Home mortgage | |
| 27 | Installment purchases | |
| 28 | Other (itemize) | |
| 29 | Total—Add lines 26, 27 and 28. Enter here and on Form 540, page 2 | 3,232.00 |

**Miscellaneous Deductions**

Casualty or Theft Loss(es)—See Instructions

NOTE: If you had more than one casualty or theft loss occurrence, omit lines 30 through 33 and follow instructions for guidance.

| Line | Item | Amount |
|---|---|---|
| 30 | Loss before adjustments | |
| 31 | Insurance reimbursement | |
| 32 | $100 limitation | $100.00 |
| 33 | Add lines 31 and 32 | |
| 34 | Casualty or theft loss. (Line 30 less line 33) | |
| 35 | Child Care—See instructions | |
| 36 | Other—For education, alimony, union dues, etc.—See instructions | |
| 37 | Total miscellaneous deductions—Add lines 34, 35 and 36. (Enter here and on Form 540, page 2) | |

(Rev. 1972)

Schedule D on reverse

SCHEDULE C FORM 540

# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION
(Sole Proprietorships)

TAXABLE 19 72 YEAR

Attach this schedule to your income tax return, Form 540 or 540NR — Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR: Samuel and Phyllis Ruby — Social Security Number 322 12 7997

A. Principal business activity Food Service ; product
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name Snack Bar — C. Federal employer identification number

D. Business address 5610 Van Nuys Blvd. Van Nuys, California (ZIP code)

E. Indicate method of accounting: [X] cash; [ ] accrual; [ ] other.

F. Were Forms 591, 592, 596 and 597 for the calendar year filed (if required)? [ ] Yes [X] No

G. Is this business located within the boundaries of the city, town, etc. indicated? [X] Yes [ ] No

H. Did you own this business at the end of the taxable year? [X] Yes [ ] No

I. How many months of the taxable year did you own this business? 12

IMPORTANT—All applicable lines and schedules must be filled in.

| Line | Item | Amount |
|---|---|---|
| 1 | Gross receipts or sales $ ____ Less returns and allowances $ ____ Balance ▷ | SCHEDULE ATTACHED |
| 2 | Less: Cost of goods sold (Schedule C-1, line 8) and/or operations (attach schedule) | |
| 3 | Gross profit | |
| 4 | Other income (attach schedule) | |
| 5 | Total income (add lines 3 and 4) | |
| 6 | Depreciation (explain in Schedule C-2) | |
| 7 | Taxes on business and business property (explain in Schedule C-3) | |
| 8 | Rent on business property | |
| 9 | Repairs (explain in Schedule C-3) | |
| 10 | Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself) | |
| 11 | Insurance | |
| 12 | Legal and professional fees | |
| 13 | Commissions | |
| 14 | Amortization (attach statement) | |
| 15 | (a) Pension and profit-sharing plans (see Instructions for line 15(a)) | |
| | (b) Employee benefit programs (see Instructions for line 15(b)) | |
| 16 | Interest on business indebtedness | |
| 17 | Bad debts arising from sales or services | |
| 18 | Depletion | |
| 19 | Other business expenses (specify): | |
| | (a) | |
| | (b) | |
| | (c) | |
| | (d) | |
| | (e) | |
| | (f) | |
| | (g) | |
| | (h) | |
| | (i) | |
| | (j) | |
| | (k) | |
| | (l) | |
| | (m) | |
| | (n) | |
| | (o) | |
| | (p) Total other business expenses (add lines 19(a) through 19(o)) | |
| 20 | Total deductions (add lines 6 through 19) | |
| 21 | Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR | 6,969 60 |

(Rev. 1972) — Page 1

SCHEDULE D FORM 540

# CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE YEAR 1972

Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

[illegible] Ruby — 322 12 7997

**Part I Short-term Capital Gains and Losses—Assets Held Not More Than One Year**

| a. Kind of property and description | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or loss (d less e) |
|---|---|---|---|---|---|
| | | SCHEDULE ATTACHED | | | (4,496.00) |
| | | | | | 4,296.00 |

[illegible] share of net gain or loss from partnerships and fiduciaries . . . . . . . .

[illegible] short-term capital loss carryover from preceding taxable years (attach statement) . . . . . .

[illegible] of loss, [illegible] lines 1, 2 and 3 . . . . . . . . . . . . . . 200.00

**Part II [illegible] Assets Held More Than One Year But Not More Than Five Years**

| a. Kind of property and description | b. Date acquired | c. Date sold | d. Gross sales price | e. Cost or other basis | f. Gain or loss |
|---|---|---|---|---|---|
| | | | | | |

[illegible] Schedule D-1 (540) (attach copy) . . . . . . .

[illegible] share of net gain or loss from partnerships and fiduciaries . . . . . . .

[illegible] lines 5, 6 and 7 . . . . . . . . . .

**Part III [illegible] Assets Held More Than Five Years**

| a. Kind of property and description | b. Date acquired | c. Date sold | d. Gross sales price | e. Cost or other basis | f. Gain or loss |
|---|---|---|---|---|---|
| | | | | | |

[illegible] from Schedule D-1 (540) (attach copy) . . . . . . . .

[illegible] partnerships and fiduciaries . . . . . . . .

[illegible] long-term capital loss carryover from preceding taxable years (attach statement) . . . . . . (14,322.00)

[illegible] or loss, [illegible] lines 10, 11 and 12 . . . . . . . . .

**Part IV Summary of Capital Gains and Losses**

[illegible] . . . . . . . . .

[illegible] of the [illegible] on line 11 . . . . . . .

[illegible] of the amount on line 13 . . . . . . .

Combine the amounts shown on lines 14, 15 and 16 . . . . . . . .

If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR . . . . . . .

If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:

(a) amount on line 17

(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets)

(c) $1,000 ($500 in the case of a husband or wife filing a separate return) . . . . . . . . (1,000.00)

Carryover (13,322.00)

7-13-72 25

# Form 1040 US Department of the Treasury / Internal Revenue Service — Individual Income Tax Return 1971

For the year January 1–December 31, 1971, or other taxable year beginning ........ 1971, ending ........ 19....

Please print or type

| First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number |
|---|---|---|
| SAMUEL AND PHYLLIS | RUBY | 322 12 7997 |
| Present home address (Number and street, including apartment number, or rural route) | | Spouse's social security number |
| 16250 Bircher Street | | 349 18 1420 |
| City, town or post office, State and ZIP code | Occupation | Yours Self Employed |
| Granada Hills, California | | Spouse's Housewife |

**Filing Status—check only one:**

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately and spouse is also filing. Give spouse's social security number in space above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separately and spouse is not filing

**Exemptions** Regular / 65 or over / Blind — Enter number of boxes checked

7 Yourself ☒ ☐ ☐
8 Spouse (applies only if item 2 or 6 is checked) ☒ ☐ ☐ ▶ 2
9 First names of your dependent children who lived with you Fred, Brian, Elisa Thomas — Enter number ▶ 4
10 Number of other dependents (from line 33) ▶
11 Total exemptions claimed ▶ 6

Please attach Copy B of Form W-2 to back

**Income**

| | Line | Amount |
|---|---|---|
| 12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) | 12 | |
| 13a Dividends (see pages 6 and 11 of instr.) $ 42.50 13b Less exclusion $ 42.50 Balance ▶ (If gross dividends and other distributions are over $100, list in Part I of Schedule B.) | 13c | -0- |
| 14 Interest. If $100 or less, enter total without listing in Schedule B. If over $100, enter total and list in Part II of Schedule B | 14 | 178 86 |
| 15 Income other than wages, dividends, and interest (from line 40) | 15 | 6,350 33 |
| 16 Total (add lines 12, 13c, 14 and 15) | 16 | 6,529 19 |
| 17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45) | 17 | |
| 18 Adjusted gross income (subtract line 17 from line 16) | 18 | 6,529 19 |

- See page 3 of instructions for rules under which the IRS will figure your tax.
- If you do not itemize deductions and line 18 is under $10,000, find tax in Tables and enter on line 19.
- If you itemize deductions or line 18 is $10,000 or more, go to line 46 to figure tax.

**Tax, Payments and Credits**

| | Line | Amount |
|---|---|---|
| 19 Tax (Check if from: ☐ Tax Tables 1-13, ☐ Tax Rate Sch. X, Y, or Z, ☐ Sch. D, ☐ Sch. G or ☐ Form 4726) | 19 | -0- |
| 20 Total credits (from line 54) | 20 | |
| 21 Income tax (subtract line 20 from line 19) | 21 | -0- |
| 22 Other taxes (from line 60) | 22 | 551 27 |
| 23 Total (add lines 21 and 22) | 23 | 551 27 |
| 24 Total Federal income tax withheld (attach Forms W-2 or W-2P to back) | 24 | |
| 25 1971 Estimated tax payments (include 1970 overpayment allowed as a credit) | 25 | |
| 26 Other payments (from line 64) | 26 | |
| 27 Total (add lines 24, 25, and 26) | 27 | |

Write soc. sec. no. on Check or Money Order. Attach here

**Bal. Due or Refund**

| | Line | Amount |
|---|---|---|
| 28 If line 23 is larger than line 27, enter BALANCE DUE. Pay in full with return. Make check or money order payable to Internal Revenue Service ▶ | 28 | 551 27 |
| 29 If line 27 is larger than line 23, enter OVERPAYMENT ▶ | 29 | |
| 30 Line 29 to be: (a) REFUNDED Allow at least six weeks for your refund check ▶ | | |
| (b) Credited on 1972 estimated tax ▶ | | |

**Foreign Accounts**

31 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.) ▶ ☐ Yes ☒ No

**Sign here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

▶ Your signature ........ Date

▶ EDWARD L. LAMBERT — Signature of preparer other than taxpayer, based on all information of which he has any knowledge. Date

16633 VENTURA BLVD., SUITE 510
ENCINO, CALIF. 91316
Address TEL. (213) 981-4020

▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Attach Copy B of Form W-2 here. ▶

## PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)

| 32 (a) NAME | (b) Relationship | (c) Months lived in your home. If born or died during year, write B or D. | (d) Did dependent have income of $675 or more? | (e) Amount YOU furnished for dependent's support. If 100% write ALL. | (f) Amount furnished by OTHERS including dependent. |
|---|---|---|---|---|---|
| | | | | $ | $ |
| | | | | | |
| | | | | | |

33 Total number of dependents listed above. Enter here and on line 10 ▶

## PART II.—Income other than Wages, Dividends, and Interest

| | | | |
|---|---|---|---|
| 34 Business income or (loss) (attach Schedule C) | 34 | 7,350 | 33 |
| 35 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) | 35 | (1,000 | 00) |
| 36 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) | 36 | | |
| 37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E) | 37 | | |
| 38 Farm income or (loss) (attach Schedule F) | 38 | | |
| 39 Miscellaneous income (a) Fully taxable pensions and annuities not reported on Schedule E—see instructions on page 7 | | | |
| (b) 50% of capital gain distributions (not reported on Schedule D) | | | |
| (c) State income tax refunds (caution—see instructions on page 7) | | | |
| (d) Alimony | | | |
| (e) Other (state nature and source) | | | |
| (f) Total miscellaneous income (add lines 39(a), (b), (c), (d) and (e)) | 39 | | |
| 40 **Total** (add lines 34, 35, 36, 37, 38, and 39). **Enter here and on line 15** ▶ | 40 | 6,350 | 00 |

## PART III.—Adjustments to Income

| | | | |
|---|---|---|---|
| 41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement) | 41 | | |
| 42 Moving expense (attach Form 3903) | 42 | | |
| 43 Employee business expense (attach Form 2106 or other statement) | 43 | | |
| 44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE) | 44 | | |
| 45 **Total adjustments** (add lines 41, 42, 43, and 44). **Enter here and on line 17** ▶ | 45 | | |

## PART IV.—Tax Computation (Do not use this part if you use Tax Tables 1–13 to find your tax.)

| | | | |
|---|---|---|---|
| 46 Adjusted gross income (from line 18) | 46 | 6,529 | 19 |
| 47 (a) If you itemize deductions, enter total from Schedule A, line 32 and attach Schedule A<br>(b) If you do not itemize deductions, and line 46 is:<br>(1) $10,000 or more but less than $11,538.43, enter 13% of line 46<br>(2) $11,538.43 or more, enter $1,500.<br>Note: deduction under (1) or (2) is limited to $750 if married and filing separately. | 47 | 4,010 | 99 |
| 48 Subtract line 47 from line 46 | 48 | 2,518 | 20 |
| 49 Multiply total number of exemptions claimed on line 11, by $675 | 49 | 4,050 | 00 |
| 50 **Taxable income.** Subtract line 49 from line 48 ▶ | 50 | -0- | |

(Figure your tax on the amount on line 50 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) **Enter tax on line 19.**

## PART V.—Credits

| | | | |
|---|---|---|---|
| 51 Retirement income credit (attach Schedule R) | 51 | | |
| 52 Investment credit (attach Form 3468) | 52 | | |
| 53 Foreign tax credit (attach Form 1116) | 53 | | |
| 54 **Total credits** (add lines 51, 52, and 53). **Enter here and on line 20** ▶ | 54 | | |

## PART VI.—Other Taxes

| | | | |
|---|---|---|---|
| 55 Self-employment tax (attach Schedule SE) | 55 | 551 | 27 |
| 56 Tax from recomputing prior-year investment credit (attach Form 4255) | 56 | | |
| 57 Minimum tax (see instructions on page 8). Check here ☐, if Form 4625 is attached | 57 | | |
| 58 Social security tax on unreported tip income (attach Form 4137) | 58 | | |
| 59 Uncollected employee social security tax on tips (from Forms W-2) | 59 | | |
| 60 **Total** (add lines 55, 56, 57, 58, and 59). **Enter here and on line 22** ▶ | 60 | 551 | 27 |

## PART VII.—Other Payments

| | | | |
|---|---|---|---|
| 61 Excess FICA tax withheld (two or more employers—see instructions on page 8) | 61 | | |
| 62 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) | 62 | | |
| 63 Regulated Investment Company Credit (attach Form 2439) | 63 | | |
| 64 **Total** (add lines 61, 62, and 63). **Enter here and on line 26** ▶ | 64 | | |

U.S. GOVERNMENT PRINTING OFFICE 94-1149524

# Schedules A&B—Itemized Deductions AND Dividend and Interest Income

(Form 1040)
Department of the Treasury
Internal Revenue Service

▷ Attach to Form 1040.

**1971**

Name(s) as shown on Form 1040: Samuel and Phyllis Ruby

Your social security number: 322 12 7997

## Schedule A—Itemized Deductions (Schedule B on back)

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| | | |
|---|---|---|
| 1 One half (but not more than $150) of insurance premiums for medical care. (Be sure to include in line 10 below) | | |
| 2 Medicine and drugs | | |
| 3 Enter 1% of line 18, Form 1040 | | |
| 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | | |
| 5 Enter balance of insurance premiums for medical care not entered on line 1 | | |
| 6 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc. | | |
| 7 Total (add lines 4, 5, and 6) | | |
| 8 Enter 3% of line 18, Form 1040 | | |
| 9 Subtract line 8 from line 7. Enter difference (if less than zero, enter zero) | | |
| 10 Total deductible medical and dental expenses (Add lines 1 and 9. Enter here and on line 27, below.) ▶ | 150 | 00 |

**Taxes.**

| | | |
|---|---|---|
| 11 Real estate | | |
| 12 State and local gasoline (see gas tax tables) | | |
| 13 General sales (see sales tax tables) | | |
| 14 State and local income | | |
| 15 Personal property | | |
| 16 Other | | |
| 17 Total taxes (Add lines 11 through 16. Enter here and on line 28, below.) ▶ | 743 | 31 |

Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 10 for examples)

| | | |
|---|---|---|
| 18 Total cash contributions | | |
| 19 Other than cash (see instructions on page 10 for required statement). Enter total for such items here | | |
| 20 Carryover from prior years | | |
| 21 Total contributions (Add lines 18, 19, and 20. Enter here and on line 29, below.) | | |

Interest expense.

| | | |
|---|---|---|
| 22 Home mortgage | | |
| 23 Installment purchases | | |
| 24 Other (Itemize) | | |
| 25 Total interest expense (Add lines 22, 23, and 24. Enter here and on line 30, below.) ▶ | 2,617 | 68 |

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 10).

| | | |
|---|---|---|
| 26 Total miscellaneous deductions (Enter here and on line 31, below.) ▶ | 500 | 00 |

### Summary of Itemized Deductions

| | | |
|---|---|---|
| 27 Total deductible medical and dental expenses (from line 10) | 150 | 00 |
| 28 Total taxes (from line 17) | 743 | 31 |
| 29 Total contributions (from line 21) | | |
| 30 Total interest expense (from line 25) | 2,617 | 68 |
| 31 Total miscellaneous deductions (from line 26) | 500 | 00 |
| 32 TOTAL ITEMIZED DEDUCTIONS. (Add lines 27 through 31. Enter here and on Form 1040, line 47.) S/A ▶ | 4,010 | 99 |

NAME Samuel & Phyllis Ruby IDENTIFICATION NO. 322-12-7997

ADDRESS

SCHEDULE NO.

# SCHEDULE OF DEDUCTIONS

YEAR ENDED

| MEDICAL | FEDERAL | | STATE | |
|---|---|---|---|---|
| 1. ONE HALF OF MEDICAL INSURANCE (NOT OVER $150.00) | 150 | 00 | 150 | 00 |
| 2. DRUGS AND MEDICINES | | | | |
| 3. LESS: 1% OF ADJ. GROSS INCOME | | | | |
| 4. NET DRUGS AND MEDICINES | | | | |
| 5. DOCTORS/DENTISTS | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| MEDICARE | | | | |
| HOSPITAL | | | | |
| LABORATORY | | | | |
| BALANCE OF MEDICAL INSURANCE NOT DEDUCTIBLE ON TOP LINE | | | | |
| TRAVEL FOR MEDICAL | | | | |
| AMBULANCE | | | | |
| GLASSES | | | | |
| HEARING AID | | | | |
| PROSTHETIC APPLIANCES | | | | |
| MEDICAL EXPENSES | | | | |
| LESS: REIMBURSED BY INSURANCE | | | | |
| 6. TOTAL | | | | |
| 7. LESS: 3% OF ADJ. GROSS INCOME | | | | |
| 8. BALANCE (NOT LESS THAN ZERO) | | | | |
| 9. **TOTAL MEDICAL DEDUCTIONS** (LINE 1 PLUS LINE 8) | 150 | 00 | 150 | 00 |

| TAXES | FEDERAL | | STATE | |
|---|---|---|---|---|
| AUTO LICENSE (LESS REG. FEE) | | | | |
| SALES TAX | 100 | 00 | 100 | 00 |
| SALES TAX AUTO | | | | |
| REAL ESTATE TAX | 573 | 31 | 573 | 31 |
| PERSONAL PROPERTY TAX | | | | |
| STATE INCOME TAX | | | x x | x x |
| GAS TAX 1000 GAL. @ .07 c GAL. | 70 | 00 | 70 | 00 |
| | | | | |
| DISABILITY INSURANCE | | | | |
| MISC. TAX | x x | x x | | |
| OTHERS: | | | | |
| | | | | |
| | | | | |
| **TOTAL TAXES** | 743 | 31 | 743 | 31 |

| CONTRIBUTIONS | FEDERAL & STATE | |
|---|---|---|
| CHURCHES | | |
| COMMUNITY CHEST/UNITED CRUSADE | | |
| SALVATION ARMY/GOODWILL INDUSTRIES | | |
| RED CROSS | | |
| XMAS & EASTER SEALS | | |
| HEART FUND/CANCER FUND | | |
| PARTNERSHIP RETURN | | |
| PAYROLL DEDUCTION | | |
| OTHER ORGANIZED CHARITIES: | | |
| **TOTAL CONTRIBUTIONS** | | |

| INTEREST (TO WHOM PAID) | FEDERAL & STATE | |
|---|---|---|
| MORTGAGE LOAN | | |
| Colonial Mtg | 2617 | 68 |
| INSTALLMENT LOAN | | |
| **TOTAL INTEREST** | 2617 | 68 |

| MISCELLANEOUS DEDUCTIONS | FEDERAL & STATE | |
|---|---|---|
| ALIMONY (EXPLAIN) | | |
| SAFE DEPOSIT BOX FEE | | |
| UNION DUES | | |
| SMALL TOOLS (GOOD 1 YEAR) | | |
| TOOLS DEPRECIATION | | |
| SAFETY EQUIPMENT | | |
| UNIFORMS (NOT GEN. WEAR) | | |
| LAUNDRY & CLEANING | | |
| AUTO MILEAGE @ | | |
| TELEPHONE EXPENSE (NOT REIMB.) | | |
| EMPLOYMENT AGENCY FEES | | |
| DUES & SUBSCRIPTIONS | | |
| INCOME TAX PREPARATION | | |
| OTHERS | | |
| **TOTAL MISC. DEDUCTIONS** | | |

| CASUALTY LOSSES (EXPLAIN) | FEDERAL & STATE | |
|---|---|---|
| Earthquake Damage 2-71 | 3100 | 00 |
| SUB TOTAL | 3100 | 00 |
| LESS REIMBURSED BY INS. | 2500 | 00 SBA Forgiveness |
| SUB TOTAL | 600 | 00 |
| LESS $100.00 FOR EACH CASUALTY | 100 | 00 |
| **TOTAL CASUALTY LOSSES** | 500 | 00 |

| | FEDERAL | STATE |
|---|---|---|
| **TOTAL DEDUCTIONS** | 4010 99 | 4010 99 |

ULE C
m 1040)

Department of the Treasury
Internal Revenue Service

# Profit (or Loss) From Business or Profession

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file on Form 1065.
▶ Attach to Form 1040.

1971

Name(s) as shown on Form 1040: Samuel and Phyllis Ruby

Social security number: 322 12 7997

A Principal business activity: Food Service ; product
(See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name: Snack Bar

C Employer Identification Number

D Business address: 5418 Van Nuys Blvd., Van Nuys, California 91401 (ZIP code)

E Indicate method of accounting: (1) ☒ cash; (2) ☐ accrual; (3) ☐ other.

F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?
☐ YES ☒ NO. If "Yes," attach explanation.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1971? (See "Item G" in separate instructions for Schedule C.)
☐ YES ☒ NO. If "Yes," where were they filed? ▶

| | | | |
|---|---|---|---|
| 1 | Gross receipts or gross sales $ ........ Less: Returns and allowances $ ........ | | $ |
| 2 | Inventory at beginning of year (if different from last year's closing inventory attach explanation) | | SCHEDULE ATTACHED |
| 3 | Merchandise purchased $ ........, less cost of any items withdrawn from business for personal use $ ........ | | |
| 4 | Cost of labor (do not include salary paid to yourself) | | |
| 5 | Material and supplies | | |
| 6 | Other costs (explain in Schedule C–1) | | |
| 7 | Total of lines 2 through 6 | | |
| 8 | Inventory at end of this year | | |
| 9 | Cost of goods sold and/or operations (subtract line 8 from line 7) | | |
| 10 | Gross profit (subtract line 9 from line 1) | | |

## OTHER BUSINESS DEDUCTIONS

| | | | |
|---|---|---|---|
| 11 | Depreciation (explain in Schedule C–2) | | |
| 12 | Taxes on business and business property (explain in Schedule C–1) | | |
| 13 | Rent on business property | | |
| 14 | Repairs (explain in Schedule C–1) | | |
| 15 | Salaries and wages not included on line 4 (exclude any paid to yourself) | | |
| 16 | Insurance | | |
| 17 | Legal and professional fees | | |
| 18 | Commissions | | |
| 19 | Amortization (attach statement) | | |
| 20 | (a) Pension and profit-sharing plans (See Instructions) | | |
| | (b) Employee benefit programs (See Instructions) | | |
| 21 | Interest on business indebtedness | | |
| 22 | Bad debts arising from sales or services | | |
| 23 | Depletion | | |
| 24 | Other business expenses (explain in Schedule C–1) | | |
| 25 | Total of lines 11 through 24 | | |
| 26 | Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 34, Form 1040. ALSO enter on Schedule SE, Part I, line 1 | | 7,350 |

## SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Samuel and Phyllis Ruby

## SUPPLEMENT TO SCHEDULE C

| | | |
|---|---|---|
| Income | | $43,479.18 |
| Less: Sales Tax | | 174.63 |
| | | $43,304.55 |
| Cost of Goods Sold | | |
| Beginning inventory | $ 800.00 | |
| Purchases | | |
| Beverage/milk | 4,980.70 | |
| Groceries | 15,169.50 | |
| Meat | 2,570.35 | |
| Bakery/bread | 2,815.62 | |
| Total Available | $26,336.17 | |
| Less: Ending inventory | 800.00 | 25,536.17 |
| Adjusted Gross Profit | | $17,768.38 |
| Expenses | | |
| Casual labor | $ 48.12 | |
| Rent | 1,459.87 | |
| Payroll | 3,640.03 | |
| Telephone | 148.00 | |
| Insurance | 190.50 | |
| Advertising | 43.70 | |
| Accounting | 175.00 | |
| Miscellaneous | 27.04 | |
| Equipment | 74.03 | |
| Maintenance/repairs | 136.19 | |
| Taxes/licenses | 558.06 | |
| Hosiery | 130.04 | |
| Auto | 317.14 | |
| Linen | 17.83 | |
| Donations | 24.00 | 6,989.55 |
| | | $10,778.83 |
| Less: Depreciation | | (3,428.50) |
| NET PROFIT | | $ 7,350.33 |

## DEPRECIATION

| | | | | | |
|---|---|---|---|---|---|
| Equipment | 4/70 | $10,000.00 | $2,000.00 | 5 Yr. SL | $2,000.00 |
| Covenant not to Compete | | 5,000.00 | 1,000.00 | 5 Yr. SL | 1,000.00 |
| Leasehold Imp. (Bal. of Lease) | | 3,000.00 | 428.50 | 7 Yr. SL | 428.50 |
| | | | | | $3,428.50 |

SCHEDULE SE (Form 1040)
Department of the Treasury Internal Revenue Service

# Computation of Social Security Self-Employment Tax

▶ Each self-employed person must file a Schedule SE.
▶ Attach to Form 1040.

**1971**

▶ If you had wages, including tips, of $7,800 or more that were subject to social security taxes, do not fill in this page.
▶ If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

Name of self-employed person (as shown on social security card): Samuel Ruby

Social security number of self-employed person: 322 | 12 | 7997

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

## Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

| | | |
|---|---|---|
| 1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.) | 7,350 | 33 |
| 2 Net income (or loss) from excluded services or sources included on line 1. Specify excluded services or sources | | |
| 3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 8(a), Part III below.) | 7,350 | 33 |

## Part II Computation of Net Earnings from FARM Self-Employment

**SE**

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD (line 6, below) INSTEAD OF THE REGULAR METHOD (line 5, below) if his gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. If your gross profits from farming are not more than $2,400 and you elect to use the optional method, you need not complete lines 4 and 5.

**Computation under Regular Method**

4 Net farm profit (or loss) from:
(a) Schedule F, line 52 (cash method), or line 71 (accrual method)
(b) Farm partnerships

5 Net earnings from self-employment from farming. Add lines 4(a) and (b)

**Computation under Optional Method**

6 If gross profits from farming are:*
(a) Not more than $2,400, enter two-thirds of the gross profits
(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600

*Note.—*Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 69 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.*

7 Enter here and on line 8(b), Part III, below, the amount on line 5 (or line 6, if you use the optional method)

## Part III Computation of Social Security Self-Employment Tax

| | | | | |
|---|---|---|---|---|
| 8 Net earnings (or loss) from self-employment— | | | | |
| (a) From business (other than farming) from line 3, Part I, above | | | 7,350 | 33 |
| (b) From farming (from line 7, Part II, above) | | | | |
| (c) From partnerships, joint ventures, etc. (other than farming) | | | | |
| (d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here ☐ and enter zero on this line | | | | |
| (e) From service with a foreign government or international organization | | | | |
| (f) Other (director's fees, etc.). Specify | | | | |
| 9 Total net earnings (or loss) from self-employment reported on line 8 | | | 7,350 | 33 |
| **(If line 9 is less than $400, you are not subject to self-employment tax. Do not fill in rest of page.)** | | | | |
| 10 The largest amount of combined wages and self-employment earnings subject to social security tax is | $7,800 | 00 | | |
| 11 (a) Total "FICA" wages as indicated on Form W-2 | | | | |
| (b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9 | | | | |
| (c) Total of lines 11(a) and 11(b) | | | | |
| 12 Balance (subtract line 11(c) from line 10) | | | | |
| 13 Self-employment income—line 9 or 12, whichever is smaller | | | 7,350 | 33 |
| 14 If line 13 is $7,800, enter $585.00; if less, multiply the amount on line 13 by .075 | | | 551 | 27 |
| 15 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469 | | | | |
| 16 Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 55 | | | 551 | 27 |

SCHEDULE D (Form 1040)
Department of the Treasury Internal Revenue Service

# Capital Gains and Losses

▶ Attach to Form 1040. ▶ Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

1971

Name(s) as shown on Form 1040: Samuel and Phyllis Ruby

Social security number: 3_2 12 7997

D

## Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

| | a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. How acquired. Enter letter symbol (see instructions) | c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line) | d. Gross sales price | e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or (loss) (d less e) |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| | SCHEDULE ATTACHED | | | | | (1,248.00) |

| | | | |
|---|---|---|---|
| 2 | Enter your share of net short-term gain or (loss) from partnerships and fiduciaries | 2 | |
| 3 | Enter net gain or (loss), combine lines 1 and 2 | 3 | |
| 4(a) | Short-term capital loss component carryover from years beginning before 1970 (see Instruction H) | 4(a) | |
| 4(b) | Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) | 4(b) | |
| 5 | Net short-term gain or (loss), combine lines 3, 4(a) and 4(b) | 5 | |

## Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

| | a. | b. | c. | d. | e. | f. |
|---|---|---|---|---|---|---|
| 6 | | | | | | |

| | | | |
|---|---|---|---|
| 7 | Capital gain distributions | 7 | |
| 8 | Enter gain if applicable from line 4(a)(1), Form 4797 (see Instruction A) | 8 | |
| 9 | Enter your share of net long-term gain or (loss) from partnerships and fiduciaries | 9 | |
| 10 | Enter your share of net long-term gain from small business corporations (Subchapter S) | 10 | |
| 11 | Net gain or (loss), combine lines 6 through 10 | 11 | |
| 12(a) | Long-term capital loss component carryover from years beginning before 1970 (see Instruction H) | 12(a) | (14,274.00) |
| 12(b) | Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) | 12(b) | |
| 13 | Net long term gain or (loss), combine lines 11, 12(a) and 12(b) | 13 | (14,274.00) |

## Part III Summary of Parts I and II

| | | | |
|---|---|---|---|
| 14 | Combine the amounts shown on lines 5 and 13, and enter the net gain (loss) here | 14 | (15,522.00) |
| 15 | **If line 14 shows a gain—** | | |
| | (a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 | 15(a) | |
| | (b) Subtract line 15(a) from line 14. Enter here and on line 35, Form 1040 | 15(b) | |
| 16 | **If line 14 shows a loss**—See Instruction I. | | |
| | ▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on lines 12(a) and 13. | | |
| | ▶ Otherwise, | | |
| | (a) Enter one of the following amounts: *(i)* If amount on line 5 is zero or a net gain, enter 50% of amount on line 14; *(ii)* If amount on line 13 is zero or a net gain, enter amount on line 14; or, *(iii)* If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 | 16(a) | |
| | (b) Enter here and on line 35, Form 1040, the smaller of: *(i)* The amount on line 16(a); *(ii)* $1,000 ($500 if married and filing a separate return—if losses are shown on lines 4(a) and 5, see Instruction K for a higher limit not to exceed $1,000); or, *(iii)* Taxable income, as adjusted (see instruction J) | 16(b) | (1,000.00) |

Carryover (1-1) ($14,522.00)

[illegible] Stock Rudy 4 ... 9.15 Interest Paid margin [illegible]

WEEKLY WORK PLAN/TIME REPORT

SALESMAN Bache & Co. Phyllis Rudy NUMBER All Stock WEEK ENDING Acquired "A"

| CUSTOMER NAME | Present Customer | TYPE BUSINESS | Planned | CONTRACT PREM | CONTRACT INTL | CONTRACT TEL | CONTRACT PRO | APPLICATION | REVENUE BOOKED ONE TIME | REVENUE BOOKED MONTHLY | CALL HRS HR | CALL HRS + | COMMENTS AND EXPENSE NOTES |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Description | | Date Acquired | | | | | | Date Sold | Sale Price | Purchase Price | | | Gain or Loss |
| Transamerica Corp | 100 | 12-15-70 | | | | | | 1-5-71 | 3107- | 2933- | | | 174- |
| Wooden Co. | 150 | 12-31-70 | | | | | | 1-6-71 | 3218- | 3,000- | | | 218- |
| Tyler Corp. | 200 | 1-6-71 | | | | | | 1-19-71 | 3,132- | 2,857- | | | 275- |
| Tyler Corp. | 50 | 1-6-71 | | | | | | 1-19-71 | 779- | 718- | | | 61- |
| [illegible]s AM Fletcher | 700 | 1-19-71 | | | | | | 1-22-71 | 4,073- | 3,594- | | | 479- |
| [illegible]st Equity Funding | 300 | 1-22-71 | | | | | | 2-3-71 | 4,30[illegible] | 3,78[illegible] | | | 522- |
| [illegible]ysler Corp | 100 | 2-3-71 | | | | | | 2-16-71 | 2,772- | 2,[illegible] | | | 125- |
| [illegible]dway Inc. | 300 | 2-4-71 | | | | | | 2-17-71 | 1,999- | 1,930- | | | 69- |
| [illegible]o Inc | 200 | 2-3-71 | | | | | | 2-26-71 | 2,390- | 2,352 | | | 38- |
| [illegible] Leesco 34.80 | 300 | 2-17-71 | | | | | | 3-4-71 | 2,414- | 2,536- | | | (122-) |
| [illegible]ney Serv (VPR) | 50 | 2-16-71 | | | | | | 3-4-71 | 514- | 528 | | | (14-) |
| [illegible]ney Serv. | 200 | 2-16-71 | | | | | | 3-9-71 | 2,112- | 2,04[illegible]- | | | 68- |
| [illegible]ucky Fried Ch. | 200 | 3-4-71 | | | | | | 3-10-71 | 4,318- | 3,776- | | | 541- |
| [illegible]ing Tiger | 100 | 3-12-71 | | | | | | 3-12-71 | 4,103- | 4,155- | | | (52-) |
| [illegible]ubia Pict Ind | 200 | 3-11-71 | | | | | | 3-26-71 | 2,909- | 3,463- | | | (554-) |
| [illegible]ubia Pict Ind | 50 | 3-11-71 | | | | | | 3-26-71 | 723- | 870- | | | (47-) |
| [illegible]heed Air Craft | 300 | 3-26-71 | | | | | | 4-6-71 | 3,31[illegible] | 3,385- | | | (76-) |
| TOTALS | | | | | | | | (over) | | | | | |

S. D. Ruby

WEEKLY WORK PLAN/TIME REPORT

Phyllis

SALESMAN: Bache & Co NUMBER: All stock WEEK ENDING: acquired At

| CUSTOMER NAME | Present Customer | TYPE BUSINESS | Planned | CONTRACT PREM | CONTRACT INTL | CONTRACT TEL | CONTRACT PRO | APPLICATION | REVENUE BOOKED ONE TIME | REVENUE BOOKED MONTHLY | CALL HRS HR. | CALL HRS + | COMMENTS AND EXPENSE NOTES |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Description | | Date Acquired | / | | | | | Date Sold | [illegible] | [illegible] | | | [illegible] |
| Wts Nat'l Gen'l Cp 40 | 200 | 3-9-71 | | | | | | 4-30-71 | 1,355 | 1,335 | | | 20- |
| Wts Nat'l Gen'l Cp 40 | 100 | 3-9-71 | | | | | | 5-14-71 | 741- | 669 | | | 72- |
| Engrevand Bt y Sys | 100 | 2-24-71 | | | | | | 5-14-71 | 480- | 850- | | | (370-) |
| Wts Loews Theat | 100 | 4-30-71 | | | | | | 6-1-71 | 2,316- | 2,091 | | | 225- |
| Wts Nrth Wst Ind | 200 | 4-6-71 | | | | | | 6-4-71 | 3,535 | 2,955- | | | 580- |
| Wts Nrth Wst Ind /79 | 50 | 6-1-71 | | | | | | 6-4-71 | 850 | 808 | | | 42- |
| Wts Whittaker Corp | 100 | 5-14-71 | | | | | | 6-1-71 | 457- | 555- | | | (98-) |
| Wts Whittaker Corp | 200 | 5-14-71 | | | | | | 8-24-71 | 939- | 1,110 | | | (171-) |
| Republic Corp | 200 | 6-4-71 | | | | | | 8-24-71 | 1,034- | 1645- | | | (611-) |
| Solitron Devices | 100 | 4-6-71 | | | | | | 8-24-71 | 1,304- | 1,952- | | | (648-) |
| Resorts Intnat'l | 300 | 6-4-71 | | | | | | 8-24-71 | 1,443- | 2,422- | | | (979-) |
| Wts Nrth Wst Ind 79 | 200 | 8-24-71 | | | | | | 11-10-71 | 3,411- | 4,448 | | | (1037-) |
| TOTALS | | | | | | | | | | | | | |

S. D. RUBY

# WEEKLY WORK PLAN/TIME REPORT

SALESMAN: Bache & Co Commodity NUMBER: ______ WEEK ENDING: 1 / 1

| CUSTOMER NAME | Present Customer | TYPE BUSINESS | Planned | CONTRACT PREM | CONTRACT INTL | CONTRACT TEL | CONTRACT PRO | APPLICATION | REVENUE BOOKED ONE TIME | REVENUE BOOKED MONTHLY | CALL HRS HR | CALL HRS + | COMMENTS AND EXPENSE NOTES |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Description | Contr | Date Acquired | | | | | | Date Sold | Sale Price | Purchase Price | | | Gain or Loss |
| Ctr. May Sugar | 1 | 11-12-71 | | | | | | 11-19-71 | 4.93 | 4.84 | | | 35— |
| Ctr. Mar. Plywood | 1 | 11-10-71 | | | | | | 11-19-71 | 91— | 88.70 | | | 101— |
| Ctr. Mar Plywood | 1 | 11-11-71 | | | | | | 11-19-71 | 91— | 88.50 | | | 101— |
| Ctr. May Sugar | 2 | 11-23-71 | | | | | | 11-24-71 | 5.10 | 5.03 | | | 73— |
| Ctr. May Sugar | 1 | 11-26-71 | | | | | | 11-30-71 | 5.17 | 5.24 | | | 36— |
| Ctr. May Sugar | 1 | 11-29-71 | | | | | | 12-1-71 | 5.23 | 5.22 | | | (31—) |
| Ctr. Mar Plywood | 1 | 11-23-71 | | | | | | 12-1-71 | 89— | 88.50 | | | (65—) |
| Ctr. May 11 Sugar | 1 | 12-3-71 | | | | | | 12-3-71 | 5.28 | 5.34 | | | (351—) |
| Ctr. May 11 Sugar | 4 | 12-8-71 | | | | | | 12-10-71 | 5.23 | 5.35 | | | 218— |
| Ctr. May-11-Sugar | 4 | 12-14-71 | | | | | | 12-14-71 | 5.80 | 5.69 | | | (308—) |
| Ctr. May-11-Sugar | 2 | 12-15-71 | | | | | | 12-15-71 | 6.05 | 6.35 | | | (367—) |
| | | | | | | | | | Total | S.T. Loss | | | (1355.00) |
| TOTALS | | | | | | | | | | | | | |

Samuel [illegible] All Securities Acquired [illegible]

## WEEKLY WORK PLAN/TIME REPORT

SALESMAN: Merrill Lynch Pierce Fenner & Smith NUMBER [illegible] WEEK ENDING / /

| CUSTOMER NAME | Present Customer (Date) | TYPE BUSINESS | Planned | CONTRACT PREM | INTL | TEL | PRO | APPLICATION (Date) | REVENUE BOOKED ONE TIME | MONTHLY | CALL HRS HR | + | COMMENTS AND EXPENSE NOTES |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Description | S/A | Acquired | | | | | | Sold | Sale Price | Buying Price | | | Gain or (Loss) |
| ~~[illegible]~~ | ~~[illegible]~~ | ~~[illegible]~~ | | | | | | ~~1-9-71~~ | ~~1023-~~ | ~~[illegible]~~ | | | (~~[illegible]~~-) |
| | | | | | | | | | | ~~[illegible]~~ | | | (~~[illegible]~~-) |
| Weis, Voisin & Co., Inc | | | | | Samuel D. Ruby (Only) | | | | | | | | |
| Nat'l Gen'l Corp Cony Sub 93-4% | 5000 | 9-15-71 | | | | | | 10-4-71 | 3023- | 2987- | | | 36- |
| Nat'l Gen'l Corp Cony Sub 93-4% | 5000 | 9-14-71 | | | | | | 10-8-71 | 3051- | 3017 | | | 34- |
| Pan Amer. Airways [illegible] 86-4.5% | 5000 | 10-8-71 | | | | | | 10-21-71 | 2657- | 2446- | | | 212- |
| | | | | | | | | | 2675 | 2713 | | | (38-) |
| Pan Amer Airways [illegible] 86 4.5% | 5000 | 9-14-71 | | | | | | 11-4-71 | ~~[illegible]~~ ~~27~~ | | | | |
| Condec Corp [illegible] V-93-5% | 5000 | 10-13-71 | | | | | | 11-18-71 | 2716- | 2610 | | | 106- |
| Nat'l Gen'l Corp Cony Sub 93 4% | 10000 | 11-19-71 | | | | | | 12-17-71 | 6037- | 5880- | | | 157- |
| | | | | | | | | | TOTAL | 10.0 | | | (1248 00) |

SCHEDULE D FORM 540

# CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE 1971 YEAR

Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR: Samuel and Phyllis Ruby

Social Security Number: 322 12 7997

### SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or loss (d less e) |
|---|---|---|---|---|---|
| 1. | | | | | |
| SCHEDULE ATTACHED | | | | | (1,248.00) |

| | |
|---|---|
| 2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries | |
| 3. Enter net gain (or loss), combine lines 1 and 2 | |
| 4. Enter unused short-term capital loss carryover from preceding taxable years (attach statement) | |
| 5. Net short-term gain (or loss), combine lines 3 and 4 | |

### LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

| | | | | | |
|---|---|---|---|---|---|
| 6. | | | | | |

| | |
|---|---|
| 7. Enter gain if applicable from line 4, Schedule D-1 (Form 540) (attach copy) | |
| 8. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries | |
| 9. Net gain (or loss), combine lines 6 through 8 | |
| 10. Enter unused long-term capital loss carryover from preceding taxable years (attach statement) | (14,274.00) |
| 11. Net long-term gain (or loss), combine lines 9 and 10 | |
| 12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here | (15,522.00) |
| **13. If line 12 shows a gain—** | |
| (a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11 | |
| (b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR) | |
| **14. If line 12 shows a loss—** | |
| (a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d)) | |
| (b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero | |
| (c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) $1,000 | |
| (d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f) | |
| (e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) $1,000 ($500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(d); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9 | |
| (f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—**(Do not enter an amount greater than $1,000)** | ( 1,000.00) |

Carryover (1-1) ($14,522.00)

*See Instructions on Back*

FORM **540** RESIDENT

# CALIFORNIA
# INDIVIDUAL INCOME TAX RETURN

TAXABLE **1971** YEAR

For Calendar Year 1971 or Fiscal Year Begun 1971 and Ended 1972 — DO NOT WRITE ON THIS LINE

Please Type or Print

| FIRST NAME(S) AND INITIAL(S) | LAST NAME | Your social security number | Spouse's social security number |
|---|---|---|---|
| SAMUEL AND PHYLLIS | RUBY | 322 12 7997 | 349 18 1420 |

| PRESENT HOME ADDRESS (Number and street, or rural route) | Your occupation | Spouse's occupation |
|---|---|---|
| 16250 Bircher Street | Self Employed | |

| CITY, TOWN OR POST OFFICE | STATE | COUNTY | ZIP CODE |
|---|---|---|---|
| Granada Hills | California | Los Angeles | |

NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING: Self Employed — S C M B P A

**FILING STATUS—Check Only One:** Claim your appropriate exemption on line 16

1. ☐ Single
2. ☒ Married, filing joint return
3. ☐ Married, filing separate return—If this item checked, enter spouse's social security number in space above and enter first name here ➤
4. ☐ Unmarried "head of household"—Complete Part I, page 2

**BLIND and/or DEPENDENT EXEMPTIONS:**

5. Blind ☐ Yourself ☐ Your spouse —Enter number of boxes checked ➤ 5
6. Dependents—Do not list yourself, your spouse, or person who qualifies you as head of household NAME (and address if different from yours) RELATIONSHIP — Fred, Brian Elisa, Thomas — Enter number ➤ 6 — 4
7. Total blind and dependent exemptions (add lines 5 and 6) ➤ 7 — 4

ATTACH REMITTANCE HERE

**Income**

| | Line | Amount | Do not write in this column |
|---|---|---|---|
| 8. Wages, salaries, tips, etc. (before payroll deductions) if more than two employers, attach list (Employer's name / Where employed (city and state)) | 8 | | |
| 9. Dividends. Enter total here (complete and attach Schedule B (540), if total is over $100) | 9 | 42.50 | |
| 10. Interest. Enter total here (complete and attach Schedule B (540), if total is over $100) | 10 | 178.86 | |
| 11. Other income (from page 2, line 40) | 11 | 6,350.33 | |
| 12. Total (add lines 8, 9, 10 and 11) | 12 | 6,571.69 | |
| 13. Adjustments to income (from page 2, line 46) | 13 | | |
| 14. Adjusted gross income (subtract line 13 from line 12) | 14 | 6,571.69 | |

- If you do not itemize deductions AND line 14 is under $10,000, find your tax in Tax Table in instructions. Enter tax on line 15.
- If you itemize deductions OR line 14 is $10,000 or more, go to Part IV on page 2 to figure tax. Enter tax on line 15.

**Your Tax, and Credits**

| | Line | Amount |
|---|---|---|
| 15. Tax from (check one): ☐ Tax Table, ☒ Tax Computation (page 2, Part IV) or ☐ Schedule G (540), line 21 | 15 | 25.60 |
| 16. Personal Exemption. Single—$25. Married couple or head of household—$50 | 16 | 50.00 |
| 17. Multiply total number of exemptions on line 7 above, by $8 | 17 | 32.00 |
| 18. Total exemptions (add lines 16 and 17) | 18 | 82.00 |
| 19. Tax liability (subtract line 18 from line 15—not less than zero) | 19 | None |
| 20. Other credits (from page 2, line 62) | 20 | |
| 21. Net tax (subtract line 20 from line 19) | 21 | |
| 22. Tax forgiveness—20% of line 21 (use Part V on page 2, if reporting income on Schedule D (540)) NOTE: You must file your return and pay any tax due (line 27) by the due date to be entitled to this forgiveness | 22 | |
| 23. Net tax liability (subtract line 22 from line 21—if $1.00 or less, enter zero) | 23 | |
| 24. Tax on preference income (see instructions) check here ☐, if Schedule P (540) is attached | 24 | |
| 25. Total tax liability (add lines 23 and 24) | 25 | |

**Balance Due or Refund**

| | Line | Amount |
|---|---|---|
| 26. 1971 California estimated tax payment (include 1970 overpayment allowed as a credit) | 26 | |
| 27. Balance due—if any (subtract line 26 from line 25) PAY IN FULL WITH RETURN | 27 | None |
| 28. Overpayment—if any (subtract line 25 from line 26) OVERPAYMENT | 28 | |
| 29. Portion of line 28 you wish to apply on 1972 estimated tax | 29 | |
| 30. Refund—if any (subtract line 29 from line 28) REFUND | 30 | |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ➤ Your signature—if filing jointly, BOTH must sign — Date

Spouse's signature — Date

➤ Signature of preparer other than taxpayer — Address — Date: EDWARD E. LAMBERT ... SUITE 510 ... 91316

Do not write in these spaces: T / P / I / T

Enter Your Social Security No. on Your Check or Money Order. Make Remittance Payable to FRANCHISE TAX BOARD—Mail to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95867

PART I—Head of Household—If claimed, answer the following questions *(See Instructions)*

Check one: ☐ Never married ☐ Widow(er) Date ........ ☐ Legal separation (interlocutory decree does not qualify) Date ........ ☐ Final divorce/dissolution Date ........

Individual who qualified you as head of household:

Name ........ Relationship ........ Age ........ Gross income $........

Is this person married? ........ If yes, did he or she file a joint return with spouse? ........ Did this person qualify as your dependent for the calendar year 1971? ........ Did this person reside in your home for the entire taxable year? ........ If not, explain circumstances ........

Total amount necessary to maintain household $ ........ How much did you contribute? $........

PART II—Other Income

| | | | |
|---|---|---|---|
| 31. Business income (or loss) (attach Schedule C (540)) | 31 | 7,350 | 33 |
| 32. Net gain (or loss) from sale or exchange of capital assets (attach Schedule D (540)) | 32 | (1,000 | 00) |
| 33. Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Schedule D-1 (540)) | 33 | | |
| 34. Pensions and annuities } Attach Schedule E (Form 540) | 34 | | |
| 35. Rents and royalties | 35 | | |
| 36. Partnerships | 36 | | |
| 37. Estates and trusts | 37 | | |
| 38. Farm income (or loss) (attach Schedule F (540)) | 38 | | |
| 39. Miscellaneous Income (a) Fully taxable pensions and annuities (not reported on Schedule E) | | | |
| (b) Alimony | | | |
| (c) Other (state nature and source) | | | |
| (d) Total miscellaneous income add lines 39(a), (b) and (c) | 39 | | |
| 40. Total (add lines 31 through 39). Enter here and on page 1, line 11 | 40 | 6,350 | 33 |

PART III—Adjustments to Income

| | | | |
|---|---|---|---|
| 41. "Sick pay" if included in line 8 (see instructions—attach statement) | 41 | | |
| 42. Moving expenses (see instructions—attach statement) | 42 | | |
| 43. Employee business expense (see instructions—attach statement) | 43 | | |
| 44. Military exclusion (see instructions for line 8) | 44 | | |
| 45. Payments as a self-employed person to a retirement plan, etc., (attach Federal Form 2950SE) | 45 | | |
| 46. Total adjustments (add lines 41 through 45). Enter here and on page 1, line 13 | 46 | | |

PART IV—Tax Computation—Do not use this part if you use the Tax Table to find your tax

| | | | |
|---|---|---|---|
| 47. Adjusted gross income (from page 1, line 14) | 47 | 6,571 | 69 |
| 48. (a) If you itemize deductions, enter total from Schedule A (540), line 32, and attach Schedule A<br>(b) If you do not itemize deductions, and line 14 is $10,000 or more, enter<br>(1) $1,000, if single, or married person filing separate return<br>(2) $2,000, if head of household, or married couple filing joint return | 48 | 4,010 | 99 |
| 49. Taxable income (subtract line 48 from line 47). Figure your tax on this amount by using appropriate Tax Rate Schedule in instructions. Enter tax on page 1, line 15 | 49 | 2,560 | 70 |

PART V—Tax Forgiveness — Complete all lines below. However, if you used the income averaging method to compute your tax on line 15, omit lines 50, 51 and 52, enter on line 53 the amount shown on line 41 of Schedule G (540), and complete lines 54, 55 and 56.

| | | | |
|---|---|---|---|
| 50. Taxable income from line 49 above, or page 1, line 14 if Tax Table used | 50 | | |
| 51. Amount (if any) entered on Schedule D (540), line 13(a) | 51 | | |
| 52. Adjusted taxable income (subtract line 51 from line 50) | 52 | | |
| 53. Adjusted tax (use same method as used for determining tax on page 1, line 15) | 53 | | |
| 54. Add lines 18 and 20, page 1, and enter total here | 54 | | |
| 55. Adjusted net tax (subtract line 54 from line 53) | 55 | | |
| 56. 20% of line 55. Enter here and on page 1, line 22 | 56 | | |

PART VI—Credit for Net Income Tax Paid to Another State—Attach copy of "other state" return —and Retirement Income Credit

| | | | |
|---|---|---|---|
| 57. Income derived from sources within State of ........ and also taxable by California | 57 | | |
| 58. California adjusted gross income (from page 1, line 14) | 58 | | |
| 59. California tax liability (from page 1, line 19) | 59 | | |
| 60. Credit limitation—line 57 ÷ line 58 ........ % (100% maximum) × line 59 (cannot exceed tax paid other state) | 60 | | |
| 61. Retirement income credit (attach Schedule R (540)) | 61 | | |
| 62. Total (add lines 60 and 61). Enter here and on page 1, line 20 | 62 | | |

PART VII—Reconciliation to Federal Return—If adjusted gross income on Federal Return is different from line 14, page 1, explain below

SCHEDULE A FORM 540

# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE 19 71 YEAR

| Name as shown on Form 540 | Social Security Number |
|---|---|
| Samuel and Phyllis Ruby | 322 12 7997 |

Itemized vs. Standard Deduction—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife, if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| | | | | |
|---|---|---|---|---|
| 1. One half (but not more than $150) of insurance premiums for medical care | | | 1 | |
| 2. Medicine and drugs | 2 | | | |
| 3. Enter 1% of adjusted gross income shown on Form 540 | 3 | | | |
| 4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | 4 | | | |
| 5. Enter balance of insurance premiums for medical care not entered on line 1 | 5 | | | |
| 6. Other medical and dental expenses (attach itemized list) | 6 | | | |
| 7. Total—(Add lines 4, 5 and 6) | 7 | | | |
| 8. Enter 3% of adjusted gross income shown on Form 540 | 8 | | | |
| 9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero) | | | 9 | |
| 10. Total—(Add lines 1 and 9) ▶ | | | 10 | 150 00 |

**Child Adoption Expense**

| | | |
|---|---|---|
| 11. Total expenses paid or incurred—Attach itemized list | 11 | |
| 12. Enter 3% of adjusted gross income shown on Form 540 | 12 | |
| 13. Subtract line 12 from line 11—See instructions for maximum limitations ▶ | 13 | |

**Taxes**

| | | |
|---|---|---|
| 14. Real estate | 14 | |
| 15. State and local gasoline | 15 | |
| 16. General sales | 16 | |
| 17. Auto license—Excess of registration and weight fees (see instructions) | 17 | |
| 18. Personal property | 18 | |
| 19. State disability insurance (SDI)—Employer private disability plans do not qualify | 19 | |
| 20. Other (specify) | 20 | |
| 21. Total taxes—(Add lines 14 through 20) ▶ | 21 | 743 31 |

**Contributions**

| | | |
|---|---|---|
| 22. Cash—Including checks, money orders, etc. (itemize) | 22 | |
| 23. Total cash contributions | 23 | |
| 24. Other than cash (see instructions). Enter total here | 24 | |
| 25. Total—Add lines 23 and 24—Maximum deduction may not exceed 20% of adjusted gross income ▶ | 25 | |

**Interest Expense**

| | | |
|---|---|---|
| 26. Home mortgage | 26 | |
| 27. Installment purchases | 27 | |
| 28. Other (itemize) | 28 | |
| 29. Total—(Add lines 26, 27 and 28) ▶ | 29 | 2,617 68 |

**Miscellaneous Deductions**

| | | |
|---|---|---|
| 30. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize) | 30 | |
| 31. Total miscellaneous deductions ▶ | 31 | 500 00 |
| 32. Total deductions—(Add lines 10, 13, 21, 25, 29 and 31). Enter total here and on Form 540, page 2, in space provided S/A | 32 | 4,010 99 |

(Rev. 1971)

*Schedule B on reverse*

SCHEDULE C FORM 540

# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

TAXABLE 19 71 YEAR

Attach this schedule to your income tax return, Form 540 or 540NR — Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR: Samuel and Phyllis Ruby — Social Security Number: 322 12 7997

A. Principal business activity Food Service; product
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name Snack Bar C. Federal employer identification number

D. Business location 5418 Van Nuys Blvd. (Number and street or rural route) Van Nuys, (City—post office) California (State) 91401 (ZIP code)

E. Indicate method of accounting: ☒ cash; ☐ accrual; ☐ other (describe)

F. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? ☐ Yes ☒ No. If "yes," attach explanation.

G. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☐ Yes ☒ No

| | | |
|---|---|---|
| 1. Gross receipts or gross sales $ Less: Returns and allowances $ | | $ SCHEDULE ATTACHED |
| 2. Inventory at beginning of year (If different than last year's closing inventory attach explanation) | | |
| 3. Merchandise purchased $ , less cost of any items withdrawn from business for personal use $ | | |
| 4. Cost of labor (do not include salary paid to yourself) | | |
| 5. Material and supplies | | |
| 6. Other costs (explain in Schedule C-1) | | |
| 7. Total of lines 2 through 6 | | |
| 8. Inventory at end of this year | | |
| 9. **Cost of goods sold and/or operations** (subtract line 8 from line 7) | | |
| 10. **Gross profit** (subtract line 9 from line 1) | | |
| **OTHER BUSINESS DEDUCTIONS** | | |
| 11. Depreciation (explain in Schedule C-2) | | |
| 12. Taxes on business and business property (explain in Schedule C-1) | | |
| 13. Rent on business property | | |
| 14. Repairs (explain in Schedule C-1) | | |
| 15. Salaries and wages not included on line 4 (exclude any paid to yourself) | | |
| 16. Insurance | | |
| 17. Legal and professional fees | | |
| 18. Commissions | | |
| 19. Amortization (attach statement) | | |
| 20. (a) Pension and profit-sharing plans (see instructions) | | |
| (b) Employee benefit programs (see instructions) | | |
| 21. Interest on business indebtedness | | |
| 22. Bad debts arising from sales or services | | |
| 23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) | | |
| 24. Other business expenses (explain in Schedule C-1) | | |
| 25. Total of lines 11 through 24 | | |
| 26. **Net profit (or loss)** (subtract line 25 from line 10). Enter here and on page 2, Form 540 or 540NR | | $ 7,350 33 |

### SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |

Rev. 1971)

Form 1040 — US Individual Income Tax Return — 1973

Department of the Treasury—Internal Revenue Service

For the year January 1–December 31, 1973, or other taxable year beginning ............, 1973, ending ............, 19......

Please print or type

Name (If joint return, give first names and initials of both) Last name: SAMUEL & PHYLLIS RUBY

Present home address (Number and street, including apartment number, or rural route): 16250 BIRCHER ST

City, town or post office, State and ZIP code: GRANADA HILLS CALIF

COUNTY OF RESIDENCE: LOS ANGELES

Your social security number: 322 12 7997

Spouse's social security no.: 349 18 1420

Occupation — Yours ▷ S/E — Spouse's ▷ H/W

**Filing Status**—check only one:

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▷
4 ☐ Unmarried Head of Household
5 ☐ Widow(er) with dependent child (Year spouse died ▷ 19 )

**Exemptions** Regular / 65 or over / Blind

6a Yourself . . . ☒ ☐ ☐ Enter number of boxes checked ▷ 2
b Spouse . . . ☒ ☐ ☐
c First names of your dependent children who lived with you THOMAS ELISA - FRED Enter number ▷ 3
d Number of other dependents (from line 27) . . . ▷
7 Total exemptions claimed . . . ▷ 5

8 **Presidential Election Campaign Fund.**—Check ☐ if you wish to designate $1 of your taxes for this fund. If joint return, check ☐ if spouse wishes to designate $1. **Note:** *This will not increase your tax or reduce your refund.* **See note below.**

**Income**

| | | | |
|---|---|---|---|
| 9 | Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, attach explanation) | 9 | |
| 10a | Dividends (See instructions on page 6.) $ 92, 10b Less exclusion $ 92 –, Balance ▷ | 10c | – 0 – |
| 10d | (Gross amount received, if different from line 10a . . . . $ ) | | |
| 11 | Interest income | 11 | 345 |
| 12 | Income other than wages, dividends, and interest (from line 38) | 12 | 16196 |
| 13 | Total (add lines 9, 10c, 11, and 12) | 13 | 16541 |
| 14 | Adjustments to income (such as "sick pay," moving expenses, etc. from line 43) | 14 | |
| 15 | Subtract line 14 from line 13 (adjusted gross income) | 15 | 16541 |

- **If you do not itemize deductions and line 15 is under $10,000, find tax in Tables and enter on line 16.**
- **If you itemize deductions or line 15 is $10,000 or more, go to line 44 to figure tax.**
- CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ▷ ☐ and see instructions on page 7.

**Tax, Payments and Credits**

| | | | |
|---|---|---|---|
| 16 | Tax, check if from: ☐ Tax Tables 1–12 ☐ Tax Rate Schedule X, Y, or Z ☐ Schedule D ☒ Schedule G ☐ Form 4726 OR ☐ Form 4972 | 16 | 1095 |
| 17 | Total credits (from line 54) | 17 | |
| 18 | Income tax (subtract line 17 from line 16) | 18 | 1095 |
| 19 | Other taxes (from line 61) | 19 | 396 |
| 20 | Total (add lines 18 and 19) | 20 | 1491 |
| 21a | Total Federal income tax withheld (attach Forms W-2 or W-2P to front) — 21a | | |
| b | 1973 estimated tax payments (include amount allowed as credit from 1972 return) — b | | |
| c | Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return — c | | |
| d | Other payments (from line 65) — d | | |
| 22 | Total (add lines 21a, b, c, and d) | 22 | – 0 – |

**Balance Due or Refund**

| | | | |
|---|---|---|---|
| 23 | If line 20 is larger than line 22, enter **BALANCE DUE IRS** (Pay in full with return. Make check or money order payable to Internal Revenue Service) ▶ (Check here ▷ ☐, if Form 2210, Form 2210F, or statement is attached. See instructions on page 8.) | 23 | 1491 |
| 24 | If line 22 is larger than line 20, enter amount **OVERPAID** ▶ | 24 | |
| 25 | Amount of line 24 to be **REFUNDED TO YOU** ▶ | 25 | |
| 26 | Amount of line 24 to be credited on 1974 estimated tax ▷ 26 | | |

**Note: 1972 Presidential Election Campaign Fund Designation.**—Check ☐ if you did not designate $1 of your taxes on your 1972 return, but now wish to do so. If joint return, check ☐ if spouse did not designate on 1972 return but now wishes to do so.

**Sign here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Your signature Date — Preparer's signature (other than taxpayer) Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) — Address (and ZIP Code) — Preparer's Emp. Ident. or Soc. Sec. No. 367-34-8729

16—82337-2

13717 VANOWEN STREET
VAN NUYS, CA. 91403
367-34-8729

Please attach Copy B of Forms W-2 here — Please attach Check or Money Order here — Write soc. sec. no. on Check or Money Order.

| Other Dependents (a) NAME | (b) Relationship | (c) Months lived in your home. If born or died during year, write B or D. | (d) Did dependent have income of $750 or more? | (e) Amount YOU furnished for dependent's support. If 100% write ALL. | (f) Amount furnished by OTHERS including dependent. |
|---|---|---|---|---|---|
| | | | | $ | $ |
| | | | | | |

27 Total number of dependents listed in column (a). Enter here and on line 6d ▶

## Part I Income other than Wages, Dividends, and Interest

| | | |
|---|---|---|
| 28 Business income or (loss) (attach Schedule C) | 28 | 4948 |
| 29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) | 29 | (1000) |
| 30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) | 30 | 12248 |
| 31 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) | 31 | |
| 32 Farm income or (loss) (attach Schedule F) | 32 | |
| 33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8) | 33 | |
| 34 50% of capital gain distributions (not reported on Schedule D) | 34 | |
| 35 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8) | 35 | |
| 36 Alimony received | 36 | |
| 37 Other (state nature and source) ▶ | 37 | |
| 38 **Total** (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). **Enter here and on line 12** ▶ | 38 | 16196 |

## Part II Adjustments to Income

| | | |
|---|---|---|
| 39 "Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.) | 39 | |
| 40 Moving expense (attach Form 3903) | 40 | |
| 41 Employee business expense (attach Form 2106 or statement) | 41 | |
| 42 Payments as a self-employed person to a retirement plan, etc. (see Form 4848) | 42 | |
| 43 **Total adjustments** (add lines 39, 40, 41, and 42). **Enter here and on line 14** ▶ | 43 | |

## Part III Tax Computation (Do not use this part if you use Tax Tables 1–12 to find your tax.)

| | | |
|---|---|---|
| 44 Adjusted gross income (from line 15) | 44 | 16541 |
| 45 (a) If you itemize deductions, enter total from Schedule A, line 41 and attach Schedule A (b) If you do not itemize deductions, enter 15% of line 44, but do NOT enter more than $2,000. ($1,000 if line 3 checked) | 45 | 5165 |
| 46 Subtract line 45 from line 44 | 46 | 11376 |
| 47 Multiply total number of exemptions claimed on line 7, by $750 | 47 | 3750 |
| 48 **Taxable income.** Subtract line 47 from line 46 | 48 | 7626 |

**(Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, maximum tax from Form 4726, or special averaging from Form 4972.) Enter tax on line 16.**

## Part IV Credits

| | | |
|---|---|---|
| 49 Retirement income credit (attach Schedule R) | 49 | |
| 50 Investment credit (attach Form 3468) | 50 | |
| 51 Foreign tax credit (attach Form 1116) | 51 | |
| 52 Credit for contributions to candidates for public office—see instructions on page 9 | 52 | |
| 53 Work Incentive (WIN) credit (attach Form 4874) | 53 | |
| 54 **Total credits** (add lines 49, 50, 51, 52, and 53). **Enter here and on line 17** ▶ | 54 | |

## Part V Other Taxes

| | | |
|---|---|---|
| 55 Self-employment tax (attach Schedule SE) | 55 | 396 |
| 56 Tax from recomputing prior-year investment credit (attach Form 4255) | 56 | |
| 57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule) | 57 | |
| 58 Minimum tax. Check here ▶ ☐, if Form 4625 is attached | 58 | |
| 59 Social security tax on tip income not reported to employer (attach Form 4137) | 59 | |
| 60 Uncollected employee social security tax on tips (from Forms W-2) | 60 | |
| 61 **Total** (add lines 55, 56, 57, 58, 59, and 60). **Enter here and on line 19** ▶ | 61 | 396 |

## Part VI Other Payments

| | | |
|---|---|---|
| 62 Excess FICA tax withheld (two or more employers—see instructions on page 9) | 62 | |
| 63 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) | 63 | |
| 64 Credit from a Regulated Investment Company (attach Form 2439) | 64 | |
| 65 **Total** (add lines 62, 63, and 64). **Enter here and on line 21d** ▶ | 65 | |

**Foreign Accounts** Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ▶ ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

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**SCHEDULE A (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Itemized Deductions

▶ Attach to Form 1040.

**1973**

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Your social security number: 322 12 7997

## Medical and Dental Expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| | | |
|---|---|---|
| 1 One half (but not more than $150) of insurance premiums for medical care. (Be sure to include in line 10 below) | 150 | |
| 2 Medicine and drugs | | |
| 3 Enter 1% of line 15, Form 1040 | | |
| 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | | |
| 5 Enter balance of insurance premiums for medical care not entered on line 1 | 475 | |
| 6 Enter other medical and dental expenses: | | |
| a Doctors, dentists, etc. | 730 | |
| b Hospitals | | |
| c Other (Itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶ | 60 | |
| 7 Total (add lines 4, 5, 6a, b, and c) | 1265 | |
| 8 Enter 3% of line 15, Form 1040 | 496 | |
| 9 Subtract line 8 from line 7 (if less than zero, enter zero) | 769 | |
| 10 Total (add lines 1 and 9). Enter here and on line 35 ▶ | 919 | |

## Taxes

| | | |
|---|---|---|
| 11 State and local income | | |
| 12 Real estate | | |
| 13 State and local gasoline (see gas tax tables) | | |
| 14 General sales (see sales tax tables) | | |
| 15 Personal property | | |
| 16 Other (Itemize) ▶ SCH | | |
| 17 Total (add lines 11, 12, 13, 14, 15, and 16). Enter here and on line 36 ▶ | 927 | |

## Interest Expense

| | | |
|---|---|---|
| 18 Home mortgage | | |
| 19 Other (Itemize) ▶ SCH | | |
| 20 Total (add lines 18 and 19). Enter here and on line 37 ▶ | 3169 | |

## Contributions (See instructions on page 11 for examples.)

| | | |
|---|---|---|
| 21 a Cash contributions for which you have receipts, cancelled checks, etc. | 150 | |
| b Other cash contributions. List donees and amounts. ▶ | | |
| 22 Other than cash (see instructions on page 12 for required statement) | | |
| 23 Carryover from prior years | | |
| 24 Total contributions (add lines 21a, b, 22, and 23). Enter here and on line 38 ▶ | 150 | |

## Casualty or Theft Loss(es) (See instructions on page 12.)

**Note:** *If you had* **more than one loss,** *omit lines 25 through 28 and see instructions on page 12 for guidance.*

| | | |
|---|---|---|
| 25 Loss before insurance reimbursement | | |
| 26 Insurance reimbursement | | |
| 27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero) | | |
| 28 Enter $100 or amount on line 27, whichever is smaller | | |
| 29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 39 ▶ | | |

## Miscellaneous Deductions (See instructions on page 12.)

| | | |
|---|---|---|
| 30 Alimony paid | | |
| 31 Union dues | | |
| 32 Expenses for child and dependent care services (attach Form 2441) | | |
| 33 Other (Itemize) ▶ | | |
| 34 Total (add lines 30, 31, 32, and 33). Enter here and on line 40 ▶ | | |

## Summary of Itemized Deductions

**A**

| | | |
|---|---|---|
| 35 Total medical and dental—line 10 | 919 | |
| 36 Total taxes—line 17 | 927 | |
| 37 Total interest—line 20 | 3169 | |
| 38 Total contributions—line 24 | 150 | |
| 39 Casualty or theft loss(es)—line 29 | | |
| 40 Total miscellaneous—line 34 | | |
| 41 **Total deductions** (add lines 35, 36, 37, 38, 39, and 40). Enter here and on Form 1040, line 45 ▶ | 5165 | |

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**SCHEDULE C (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Profit or (Loss) From Business or Profession
(Sole Proprietorship)

▷ Attach to Form 1040. ▷ Partnerships, joint ventures, etc., must file Form 1065.

**1973**

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Social security number: 322 12 7997

A Principal business activity (see Schedule C Instructions) ▷ SNACKBAR ; product ▷ FOOD

B Business name ▷ SNACK BAR

C Employer identification number ▷

D Business address (number and street) ▷ 5418 VAN NUYS BLVD

City, State and ZIP code ▷ VAN NUYS CA

E Indicate method of accounting: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other ▷

| | Yes | No |
|---|---|---|
| F Were you required to file Form W-3 or Form 1096 for 1973? (See Schedule C Instructions.) If "Yes," where filed ▷ FRESNO CA | ✓ | |
| G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1973? | ✓ | |
| H Method of inventory valuation ▷ COST ... Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation) | | |

**Income**

| | |
|---|---|
| 1 Gross receipts or sales $ ..... Less: returns and allowances $ ..... Balance ▷ | |
| 2 Less: Cost of goods sold and/or operations (Schedule C-1, line 8) | |
| 3 Gross profit | |
| 4 Other income (attach schedule) | |
| 5 **Total income** (add lines 3 and 4) | |

**Deductions**

| | | |
|---|---|---|
| 6 Depreciation (explain in Schedule C-3) | | |
| 7 Taxes on business and business property (explain in Schedule C-2) | | |
| 8 Rent on business property | | |
| 9 Repairs (explain in Schedule C-2) | | |
| 10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself) | | |
| 11 Insurance | | |
| 12 Legal and professional fees | | |
| 13 Commissions | | |
| 14 Amortization (attach statement) | | |
| 15 (a) Pension and profit-sharing plans (see Schedule C Instructions) | | |
| (b) Employee benefit programs (see Schedule C Instructions) | | |
| 16 Interest on business indebtedness | | |
| 17 Bad debts arising from sales or services | | |
| 18 Depletion | | |
| 19 Other business expenses (specify): | | |
| (a) | | |
| (b) | | |
| (c) | | |
| (d) | | |
| (e) | | |
| (f) | | |
| (g) | | |
| (h) | | |
| (i) | | |
| (j) | | |
| (k) Total other business expenses (add lines 19(a) through 19(j)) | | |
| 20 **Total deductions** (add lines 6 through 19) | | |
| 21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a) SCHEDULE | | 4948 |

**SCHEDULE C-1.—Cost of Goods Sold and/or Operations** (See Schedule C Instructions for Line 2)

| | |
|---|---|
| 1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation) | |
| 2 Purchases $ ..... Less: cost of items withdrawn for personal use $ ..... Balance ▷ | |
| 3 Cost of labor (do not include salary paid to yourself) | |
| 4 Materials and supplies | |
| 5 Other costs (attach schedule) | |
| 6 Total of lines 1 through 5 | |
| 7 Less: Inventory at end of year | |
| 8 Cost of goods sold and/or operations. Enter here and on line 2 above | |

16—82344-1

## SCHEDULE C–2.—Explanation of Lines 7 and 9

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |

## SCHEDULE C–3.—Depreciation (See Schedule C Instructions for Line 6) If you need more space, you may use Form 4562.

**Note:** If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167 (a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970.

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

| a. Group and guideline class or description of property | b. Date acquired | c. Cost or other basis | d. Depreciation allowed or allowable in prior years | e. Method of computing depreciation | f. Life or rate | g. Depreciation for this year |
|---|---|---|---|---|---|---|
| 1 Total additional first-year depreciation (do not include in items below) → | | | | | | |
| 2 Depreciation from Form 4832 | (See Note above) | | | | | |
| 3 Depreciation from Form 5006 | (See Note above) | | | | | |
| 4 Other depreciation: | | | | | | |
| Buildings | | | | | | |
| Furniture and fixtures | | | | | | |
| Transportation equipment | | | | | | |
| Machinery and other equipment | | | | | | |
| Other (specify) | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 5 Totals | | | | | | |
| 6 Less amount of depreciation claimed in Schedule C–1, page 1 | | | | | | |
| 7 Balance—Enter here and on page 1, line 6 | | | | | | |

## SUMMARY OF DEPRECIATION (Other Than Additional First-Year Depreciation)

| | Straight line | Declining balance | Sum of the years-digits | Units of production | Other (specify) | Total |
|---|---|---|---|---|---|---|
| 1 Depreciation from Form 4832 | | | | | | |
| 2 Depreciation from Form 5006 | | | | | | |
| 3 Other | 2000 — | | | | | 2000 |

## SCHEDULE C–4.—Expense Account Information (See Schedule C Instructions for Schedule C–4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 21, page 1, is less than $10,000.

| Name | Expense account | Salaries and Wages |
|---|---|---|
| Owner | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |

Did you claim a deduction for expenses connected with:

**(1)** Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☒ No **(3)** Employees' families at conventions or meetings? ☐ Yes ☒ No

**(2)** Living accommodations (except employees on business)? ☐ Yes ☒ No **(4)** Employee or family vacations not reported on Form W-2? ☐ Yes ☒ No

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**SCHEDULE D (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Capital Gains and Losses

▶ Attach to Form 1040. ▶ Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

**1973**

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Social security number: 322 12 7997

D

## Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

| | a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. How acquired. Enter letter symbol (see instruction D) | c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line) | d. Gross sales price | e. Cost or other basis, as adjusted (see instruction E) and expense of sale | f. Gain or (loss) (d less e) |
|---|---|---|---|---|---|---|
| 1 | 400 INTERNATIONAL REC | A | 2/22/73<br>1/17/73 | 3218 | 3729 | (511) |
| | 100 LEVITZ | A | 4/3/73<br>10/11/72 | 1281 | 2797 | (1516) |
| | 100 POTTER INST | A | 6/29/73<br>3/19/73 | 348 | 695 | (347) |
| | 100 ESSEX INTER | A | 6/29/73<br>4/3/73 | 1392 | 1759 | (367) |

| | | | |
|---|---|---|---|
| 2 | Enter your share of net short-term gain or (loss) from partnerships and fiduciaries | 2 | |
| 3 | Enter net gain or (loss), combine lines 1 and 2 | 3 | (2741) |
| 4(a) | Short-term capital loss component carryover from years beginning before 1970 (see Instruction H) | 4(a) | |
| 4(b) | Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) | 4(b) | |
| 5 | Net short-term gain or (loss), combine lines 3, 4(a) and 4(b) | 5 | (2741) |

## Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

6

| | | | |
|---|---|---|---|
| 7 | Capital gain distributions | 7 | |
| 8 | Enter gain, if applicable, from line 4(a)(1), Form 4797 (see Instruction A) | 8 | |
| 9 | Enter your share of net long-term gain or (loss) from partnerships and fiduciaries | 9 | |
| 10 | Enter your share of net long-term gain from small business corporations (Subchapter S) | 10 | |
| 11 | Net gain or (loss), combine lines 6 through 10 | 11 | |
| 12(a) | Long-term capital loss component carryover from years beginning before 1970 (see Instruction H) | 12(a) | (13322) |
| 12(b) | Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) | 12(b) | |
| 13 | Net long-term gain or (loss), combine lines 11, 12(a) and 12(b) | 13 | (13322) |

## Part III Summary of Parts I and II

14 Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here . . . 14 (16063)

15 If line 14 shows a gain—

(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 . . . 15(a)

(b) Subtract line 15(a) from line 14. Enter here and on line 29, Form 1040 . . . 15(b)

16 If line 14 shows a loss—

▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on BOTH lines 12(a) and 13. See Instruction I.

▶ Otherwise,

(a) Enter one of the following amounts:
(i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;
(ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,
(iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 . . . 16(a) (16063)

(b) Enter here and enter as a (loss) on line 29, Form 1040, the smallest of:
(i) The amount on line 16(a);
(ii) $1,000 ($500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction M for a higher limit not to exceed $1,000); or,
(iii) Taxable income, as adjusted (see Instruction L) . . . 16(b) (1000)

16—82339-1

## Part IV Capital Loss Limitation—Where Losses Are Shown on Both Lines 12(a) AND 13

| Line | Description | | | | |
|---|---|---|---|---|---|
| 17 | Enter loss from line 5; if line 5 is zero or a gain, enter a zero | | | 17 | (2741) |
| 18 | Enter loss from line 13 | | | 18 | (13322) |
| 19 | Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero | | | 19 | -0- |
| 20 | Reduce loss on line 18 to the extent of the gain, if any, on line 19 | | | 20 | (13322) |
| 21 | Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero. NOTE: If the entry on line 21 is zero, OMIT lines 22 through 28, and enter on line 29 the loss shown on line 12(a). | 21 | -0- | | |
| 22 | Enter gain, if any, from line 11 | 22 | | | |
| 23 | Enter smaller of amount on line 21 or line 22 | 23 | | | |
| 24 | Enter excess of gain on line 21 over amount on line 23 | 24 | | | |
| 25 | Enter loss from line 4(a); if line 4(a) is blank, enter a zero | 25 | | | |
| 26 | Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25 (see Instruction J) | 26 | | | |
| 27 | Enter loss from line 12(a) | 27 | | | |
| 28 | Add the gain(s) on line(s) 23 and 26 | 28 | | | |
| 29 | Reduce the loss on line 27 to the extent of the gain, if any, on line 28 (see Instruction K) | | | 29 | (13322) |
| 30 | Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero) | | | 30 | (13322) |
| 31 | Subtract amount on line 30 from the loss on line 20 | | | 31 | -0- |
| 32 | Enter 50% of the amount on line 31 | | | 32 | -0- |
| 33 | Add lines 17, 30, and 32 | | | 33 | (16063) |
| 34 | Enter here and enter as a (loss) on line 29, Form 1040, the smallest of: (a) Amount on line 33; (b) $1,000 ($500 if married and filing a separate return—see Instruction M for a higher limit not to exceed $1,000); or, (c) Taxable Income, as adjusted (see Instruction L) | | | 34 | (1000) |

## Part V Complete Part V if You are Married Filing a Separate Return and Losses are Shown on Lines 4(a) and 14. (See Instruction M).

| Line | Description | | |
|---|---|---|---|
| 35 | Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero. NOTE: If the entry on line 35 is zero, OMIT lines 36 through 42, and enter on line 43 the loss shown on line 4(a). | 35 | |
| 36 | Enter gain, if any, from line 3 | 36 | |
| 37 | Enter smaller of amount on line 35 or line 36 | 37 | |
| 38 | Enter excess of gain on line 35 over amount on line 37 | 38 | |
| 39 | Enter loss from line 12(a); if line 12(a) is blank, enter a zero | 39 | |
| 40 | Reduce the gain, if any, on line 38 to the extent of the loss, if any, on line 39 (see Instruction J) | 40 | |
| 41 | Enter loss from line 4(a) | 41 | |
| 42 | Add the gain(s) on line(s) 37 and 40 | 42 | |
| 43 | Reduce the loss on line 41 to the extent of the gain, if any, on line 42 (see Instruction K) | 43 | |

## Part VI Computation of Alternative Tax (See Instruction V to See if the Alternative Tax Will Benefit You)

| Line | Description | | |
|---|---|---|---|
| 44 | Enter amount from line 48, Form 1040 | 44 | |
| 45 | Enter amount from line 15(a) | 45 | |
| 46 | Subtract amount on line 45 from amount on line 44 (but not less than zero) | 46 | |
| 47 | Enter smaller of amount on line 13 or line 14. **If line 47 does not exceed $50,000 ($25,000 if married filing separately), check here ▶ ☐ and omit lines 48 through 54.** | 47 | |
| 48 | Enter long-term gains from certain contracts and installment sales referred to as "certain subsection (d) gains" (see Instruction V) | 48 | |
| 49 | Enter amount from line 48 or $50,000 ($25,000 if married filing separately), whichever is larger. **If line 49 is equal to or greater than line 47, check here ▶ ☐ and omit lines 50 through 54.** | 49 | |
| 50 | Multiply amount on line 49 by 50% | 50 | |
| 51 | Add amounts on lines 46 and 50 | 51 | |
| 52 | Tax on line 44 or 45, whichever is greater (use Tax Rate Schedule in instructions) | 52 | |
| 53 | Tax on the amount on line 51 (use Tax Rate Schedule in instructions) | 53 | |
| 54 | Subtract amount on line 53 from amount on line 52 | 54 | |
| 55 | Tax on the amount on line 46 (use Tax Rate Schedule in instructions) | 55 | |
| 56 | If the block on line 47 or 49 is checked, enter 50% of line 45; otherwise enter 25% of line 49 | 56 | |
| 57 | Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56. If smaller than the tax figured on the amount on line 48, Form 1040, enter this alternative tax on line 16, Form 1040 | 57 | |

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**SCHEDULE G (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Income Averaging

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040.

**1973**

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Your social security number: 322 12 2997

## Taxable Income and Adjustments

| | (a) Computation year 1973 | (b) 1st preceding base period year 1972 | (c) 2d preceding base period year 1971 | (d) 3d preceding base period year 1970 | (e) 4th preceding base period year 1969 |
|---|---|---|---|---|---|
| 1 Taxable income (see instruction 1) | 7626 | -0- | -0- | -0- | -0- |
| 2 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931 | | | | | |
| 3 Excess community income and certain amounts received by owner-employees subject to a penalty under section 72(m)(5). See instruction 3 | | | | | |
| 4 Accumulation distributions subject to section 668(a). See Form 4970 | | | | | |
| 5 Adjusted taxable income or base period income. (Line 1 plus line 2, less lines 3 and 4.) If less than zero, enter zero | 7626 | -0- | -0- | -0- | -0- |

## Computation of Averagable Income

| | | |
|---|---|---|
| 6 Adjusted taxable income from line 5, column (a) | 6 | 7626 |
| 7 30% of the sum of line 5, columns (b), (c), (d), and (e) | 7 | -0- |
| 8 Averagable income (line 6 less line 7) | 8 | 7626 |

**Complete the remaining parts of this form only if line 8 is more than $3,000. If $3,000 or less, you do not qualify for income averaging. Do not fill in rest of form.**

G

## Computation of Tax

| | | | | |
|---|---|---|---|---|
| 9 Amount from line 7 | | | 9 | -0- |
| 10 20% of line 8 | | | 10 | 1525 |
| 11 Total (add lines 9 and 10) | | | 11 | 1525 |
| 12 Amount from line 3, column (a), less any income subject to a penalty under section 72(m)(5) which was included in line 3 | | | 12 | |
| 13 Total (add lines 11 and 12) | | | 13 | 1525 |
| 14 Tax on amount on line 13 | | | 14 | 219 |
| 15 Tax on amount on line 11 | 15 | 219 | | |
| 16 Tax on amount on line 9 | 16 | -0- | | |
| 17 Difference (line 15 less line 16) | 17 | 219 | | |
| 18 Multiply the amount on line 17 by 4 | | | 18 | 876 |
| 19 Total (add lines 14 and 18) | | | 19 | 1095 |
| 20 Tax on income subject to the penalty under section 72(m)(5) which was included in line 3 | | | 20 | |
| 21 Tax (add lines 19 and 20). Enter here and on Form 1040, line 16. Also check Schedule G box on Form 1040, line 16 | | | 21 | 1095 |

16—82358—1

**SCHEDULE SE (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Computation of Social Security Self-Employment Tax

▶ Each self-employed person must file a Schedule SE.
▶ Attach to Form 1040.

**1973**

- If you had wages, including tips, of $10,800 or more that were subject to social security taxes, do not fill in this form.
- If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

**Important.**—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

| NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD) | Social security number of self-employed person |
|---|---|
| SAMUEL RUBY | 322 12 7997 |

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶ SNACK BAR

- If you have only farm income complete Parts I and III.
- If you have only nonfarm income complete Parts II and III.
- If you have both farm and nonfarm income complete Parts I, II, and III.

## Part I Computation of Net Earnings from FARM Self-Employment

**SE**

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if his gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

| | | |
|---|---|---|
| 1 **REGULAR METHOD**—Net profit or (loss) from: | | |
| (a) Schedule F, line 54 (cash method), or line 74 (accrual method) | | |
| (b) Farm partnerships | | |
| 2 Net earnings from farm self-employment (add lines 1(a) and 1(b)) | | |
| 3 **FARM OPTIONAL METHOD**—If gross profits from farming are:[1] | | |
| (a) Not more than $2,400, enter two-thirds of the gross profits | | |
| (b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600 | | |
| 4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method | | |

[1] *Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K–1 (Form 1065), line 15) as explained in instructions for Schedule SE.*

## Part II Computation of Net Earnings from NONFARM Self-Employment

| | | |
|---|---|---|
| 5 **REGULAR METHOD**—Net profit or (loss) from: | | |
| (a) Schedule C, line 21. (Enter combined amount if more than one business.) | 4948 | |
| (b) Partnerships, joint ventures, etc. (other than farming) | | |
| (c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ☐ and enter zero on this line | | |
| (d) Service with a foreign government or international organization | | |
| (e) Other (director's fees, etc.). Specify ▶ | | |
| 6 Total (add lines 5(a), 5(b), 5(c), 5(d), and 5(e)) | 4948 | |
| 7 Enter other adjustments (attach statement) | | |
| 8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) | 4948 | |

If line 8 is $1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III.

**Note:** You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than $1,600 and less than two-thirds of your gross nonfarm profits,[2] and you had actual net earnings from self-employment of $400 or more for at least 2 of the 3 following years: 1970, 1971, and 1972. The nonfarm optional method can only be used for 5 taxable years.

[2] *Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K–1 (Form 1065), line 15) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), 5(d), and 5(e), as adjusted by line 7.*

| | | |
|---|---|---|
| 9 **NONFARM OPTIONAL METHOD:** | | |
| (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm) | $1,600 | 00 |
| (b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) | | |
| (c) Balance (subtract line 9(b) from line 9(a)) | | |
| 10 Enter two-thirds of gross nonfarm profits[2] or $1,600, whichever is smaller | | |
| 11 Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller | | |

16—82342-1

## Part III Computation of Social Security Self-Employment Tax

| | | | | |
|---|---|---|---|---|
| 12 Net earnings or (loss): | | | | |
| (a) From farming (from line 4) | | | | |
| (b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) | | | 4948 | |
| 13 Total net earnings or (loss) from self-employment reported on line 12. **(If line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of form.)** | | | 4948 | |
| 14 The largest amount of combined wages and self-employment earnings subject to social security tax for 1973 is | | $10,800 00 | | |
| 15 (a) Total "FICA" wages as indicated on Forms W-2 | | | | |
| (b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9 | | | | |
| (c) Total of lines 15(a) and 15(b) | | -0- | | |
| 16 Balance (subtract line 15(c) from line 14) | | 10800 | | |
| 17 Self-employment income—line 13 or 16, whichever is smaller | | | 4948 | |
| 18 If line 17 is $10,800, enter $864.00; if less, multiply the amount on line 17 by .08 | | | 396 | |
| 19 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469 | | | | |
| 20 Self-employment tax (subtract line 19 from line 18). Enter here and on Form 1040, line 55 | | | 396 | |

You may use this space to make any needed computations

Form **4797**
Department of the Treasury
Internal Revenue Service

# Supplemental Schedule of Gains and Losses

Sales, Exchanges and Involuntary Conversions under Sections 1231, 1245, 1250, etc.
**To be filed with Form 1040, 1041, 1065, 1120, etc.—See Instruction A**

**1973**

Name: SAMUEL & PHYLLIS RUBY

Identifying number as shown on page 1 of your return: 322-12-7997

## Part I Sales or Exchanges of Property Used in Trade or Business and/or Involuntary Conversions (Section 1231)

**SECTION A.—Involuntary Conversions Due to Casualty and Theft (See Instruction D)**

| a. Kind of property (if necessary, attach statement of descriptive details not shown below) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Depreciation allowed (or allowable) since acquisition | f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | g. Gain or (loss) (d plus e less f) |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

2 Combine the amounts on line 1, enter here and also on the appropriate line as follows . . . . . .
(a) For all returns, except partnership returns:
*(1)* If line 2 is zero or a gain, enter such amount in column g, line 3.
*(2)* If line 2 is a loss, enter the loss on line 5.
(b) For partnership returns: Enter the amount shown on line 2, on line 6, Schedule K (Form 1065).

**SECTION B.—Sales or Exchanges of Property Used in Trade or Business and Certain Involuntary Conversions (Not Reportable in Section A) (See Instruction D)**

| | | | | | | |
|---|---|---|---|---|---|---|
| 3 | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

4 Combine the amounts on line 3, enter here and also on the appropriate line as follows . . . . . . .
(a) For all returns, except partnership returns:
*(1)* If line 4 is a gain, enter such gain as a long-term capital gain on the Schedule D (Form 1040, 1120, etc.) that is being filed—see instruction D.
*(2)* If line 4 is zero or a loss, enter such amount on line 6.
(b) For partnership returns: Enter the amount shown on line 4, on line 7, Schedule K (Form 1065).

## Part II Ordinary Gains and Losses

| a. Kind of property and how acquired (If necessary, attach statement of descriptive details not shown below) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Depreciation allowed (or allowable) since acquisition | f. Cost or other basis, cost of subsequent improvements and expense of sale | g. Gain or (loss) (d plus e less f) |
|---|---|---|---|---|---|---|
| 5 Amount, if any, from line 2(a)(2) . . . | | | | | | |
| 6 Amount, if any, from line 4(a)(2) . . . | | | | | | |
| 7 Gain, if any, from line 21 . . . | | | | | | 12248 |
| 8 | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

9 Combine lines 5 through 8, enter here and also on the appropriate line as follows . . . . . . . 12248

(a) For all returns, except individual returns: Enter the gain or (loss) shown on line 9, on the line provided for on the return (Form 1120, etc.) being filed—see instruction E, for specific line reference.

(b) For individual returns:

*(1)* If the gain or (loss) on line 9, includes losses which are to be treated as an itemized deduction on Schedule A (Form 1040) (see instruction E), enter the total of such loss(es) here and include on line 29, Schedule A (Form 1040)—identify as loss from line 9(b)(1), Form 4797 . . . . . .

*(2)* Redetermine the gain or (loss) on line 9, excluding the loss (if any) entered on line 9(b)(1). Enter here and on line 30, Form 1040 . . . . . 12248

16—82348-1

## Part III Gain From Disposition of Property Under Sections 1245, 1250, 1251, 1252—Assets Held More than Six Months (See Instruction F)

Lines 18 and 19 should be omitted if there are no dispositions of farm property or farmland; or, if this form is filed by a partnership.

| 10 Description of sections 1245, 1250, 1251, and 1252 property: | Date acquired (mo., day, yr.) | Date sold (mo., day, yr.) |
|---|---|---|
| (A) SNACK BAR. | 4/70 | 8/13/73 |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |

| Correlate lines 10(A) through 10(E) with these columns ▷ ▷ ▷ ▷ | Property (A) | Property (B) | Property (C) | Property (D) | Property (E) |
|---|---|---|---|---|---|
| 11 Gross sales price | 28000 — | | | | |
| 12 Cost or other basis and expense of sale | 28138 — | | | | |
| 13 Depreciation allowed (or allowable) | 12386 — | | | | |
| 14 Adjusted basis, line 12 less line 13 | 15752 | | | | |
| 15 Total gain, subtract line 14 from line 11 | 12248. | | | | |
| **16 If section 1245 property:** | | | | | |
| (a) Depreciation allowed (or allowable) after applicable date (see instructions) | 12386 | | | | |
| (b) Line 15 or line 16(a), whichever is smaller | 12248 | | | | |
| **17 If section 1250 property:** | | | | | |
| (a) Enter additional depreciation after 12/31/63 and before 1/1/70 | | | | | |
| (b) Enter additional depreciation after 12/31/69 | | | | | |
| (c) Enter line 15 or line 17(b), whichever is smaller | | | | | |
| (d) Line 17(c) times applicable percentage (see instruction F.4) | | | | | |
| (e) Enter excess, if any, of line 15 over line 17(b) | | | | | |
| (f) Enter line 17(a) or line 17(e), whichever is smaller | | | | | |
| (g) Line 17(f) times applicable percentage (see instruction F.4) | | | | | |
| (h) Add line 17(d) and line 17(g) | | | | | |
| **18 If section 1251 property:** | | | | | |
| (a) If farmland, enter soil, water, and land clearing expenses for current year and the four preceding years | | | | | |
| (b) If farm property, other than land, subtract line 16(b) from line 15; OR, if farmland, enter line 15 or line 18(a), whichever is smaller (see instruction F.5) | | | | | |
| (c) Excess deductions account (see instruction F.5) | | | | | |
| (d) Enter line 18(b) or line 18(c), whichever is smaller | | | | | |
| **19 If section 1252 property:** | | | | | |
| (a) Enter soil, water, and land clearing expenses made after 12/31/69 | | | | | |
| (b) Enter amount from line 18(d), if any; otherwise, enter a zero | | | | | |
| (c) Enter excess, if any, of line 19(a) over line 19(b) | | | | | |
| (d) Line 19(c) times applicable percentage (see instruction F.5) | | | | | |
| (e) Line 15 less line 19(b) | | | | | |
| (f) Enter smaller of line 19(d) or line 19(e) | | | | | |

**Summary of Part III Gains (Complete Property columns (A) through (E) up to line 19(f), before going to line 20)**

| | |
|---|---|
| 20 Total of Property columns (A) through (E), line 15 | 12248 |
| 21 Total of Property columns (A) through (E), lines 16(b), 17(h), 18(d), and 19(f). Enter here and on line 7 | 12248 |
| 22 Subtract line 21 from line 20. Enter here and in appropriate Section in Part I (see instructions D and F.2) | —0— |

Form **4798**

Department of the Treasury
Internal Revenue Service

# Capital Loss Carryover

▷ (From 1972 to 1973)
▷ Attach to Form 1040.

**1973**

Name(s) as shown on Form 1040: SAMUEL & PHYLLIS RUBY

Social Security Number: 322 12 7997

**A. Who Should File.**—You will need to complete either Part I or Part II of this form if you have a capital loss to carryover to 1973.

You will have a capital loss carryover to 1973 if the amount on line 16(a), or on line 33, of Schedule D (Form 1040) for 1972 is **LARGER THAN** the loss deducted on line 36, Form 1040 for 1972.

**B. How to Compute Carryover.**—If you have a capital loss carryover, complete either Part I or Part II, but do not complete both.

1. Complete only Part I if lines 4(a) and 12(a), Schedule D (Form 1040) for 1972, **DO NOT SHOW A LOSS.**
2. Complete only Part II if either (or both) line 4(a) or 12(a), Schedule D (Form 1040) for 1972, shows a loss.

## Part I Post-1969 Capital Loss Carryovers

### Section A.—Short-term Capital Loss Carryover

| | | |
|---|---|---|
| 1 Enter loss from line 5, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a gain, check this block ☐, and OMIT lines 1 through 6 (because no short-term capital loss carryover exists) and enter the amount from line 36, Form 1040 for 1972 on line 7—then go to line 8 | 1 | |
| 2 Enter gain from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss, enter a zero | 2 | |
| 3 Reduce loss, if any, on line 1 to extent of gain, if any, on line 2 | 3 | |
| 4 Enter amount from line 36, Form 1040 for 1972 | 4 | |
| 5 Enter smaller of amount on line 3 or line 4 | 5 | |
| 6 Excess of amount on line 3 over amount on line 5 | 6 | |

**Note:** *The amount on line 6 is your short-term capital loss carryover from 1972 to 1973 that is attributable to years beginning after 1969. Enter this amount on line 4(b), Schedule D (Form 1040) for 1973.*

### Section B.—Long-term Capital Loss Carryover

| | | |
|---|---|---|
| 7 Line 4 less line 5 (unless you checked the block on line 1, and followed the line 1 instruction) | 7 | |
| 8 Enter loss from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a gain, check this block ☐, and OMIT lines 8 through 12, because no long-term capital loss carryover exists | 8 | |
| 9 Enter gain from line 5, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss, enter a zero | 9 | |
| 10 Reduce loss on line 8 to extent of gain, if any, on line 9 | 10 | |
| 11 Multiply the amount on line 7 by 2 | 11 | |
| 12 Excess of amount on line 10 over amount on line 11 | 12 | |

**Note:** *The amount on line 12 is your long-term capital loss carryover from 1972 to 1973 that is attributable to years beginning after 1969. Enter this amount on line 12(b), Schedule D (Form 1040) for 1973.*

## Part II Pre-1970 and Post-1969 Capital Loss Carryovers

### Section A.—Short-term Capital Losses Identified

| | | | |
|---|---|---|---|
| 1 | Enter loss from line 5, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a gain, check this block [X], and OMIT lines 1 through 20 (because no short-term capital loss carry-over exists), complete line 21, enter loss from line 36, Form 1040 for 1972 on line 22—then go to line 23 | 1 | |
| 2 | Enter gain from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss enter a zero | 2 | |
| 3 | Reduce the loss on line 1 to the extent of the gain, if any, on line 2 | 3 | |
| | *Note: If line 4(a), Schedule D (Form 1040) for 1972 is blank, OMIT lines 4 through 11, enter a zero on line 12—then go to line 13.* | | |
| 4 | Combine lines 3 and 11, Schedule D (Form 1040) for 1972 and if gain, enter gain; if zero or a loss, enter a zero | 4 | |
| | *Note: If line 4 is zero, OMIT lines 5 through 11, enter on line 12 the loss from line 4(a), Schedule D (Form 1040) for 1972—then go to line 13.* | | |
| 5 | Enter gain, if any, from line 3, Schedule D (Form 1040) for 1972 | 5 | |
| 6 | Enter smaller of amount on line 4 or line 5 | 6 | |
| 7 | Enter excess of gain on line 4 over amount on line 6 | 7 | |
| 8 | Enter loss from line 12(a), Schedule D (Form 1040) for 1972; otherwise, enter a zero | 8 | |
| 9 | Reduce the gain, if any, on line 7 to the extent of the loss, if any, on line 8 | 9 | |
| 10 | Enter loss from line 4(a), Schedule D (Form 1040) for 1972; otherwise, enter a zero | 10 | |
| 11 | Add the gain(s) on line(s) 6 and 9 | 11 | |
| 12 | Reduce the loss on line 10 to the extent of the gain, if any, on line 11 | 12 | |
| 13 | Pre-1970 short-term capital loss (enter smaller of amount on line 3 or on line 12) | 13 | |
| 14 | Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13) | 14 | |

### Section B.—Computation of Capital Loss Carryovers to 1973

| | | | |
|---|---|---|---|
| 15 | Enter loss, if any, from line 13 above | 15 | |
| 16 | Enter loss deducted on line 36, Form 1040 for 1972 | 16 | |
| 17 | Loss carryover to 1973 (excess of line 15 over line 16—If line 15 does not exceed line 16, enter zero). Enter here and on line 4(a), Schedule D (Form 1040) for 1973 | 17 | |
| 18 | Enter loss, if any, from line 14 above | 18 | |
| 19 | Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero | 19 | |
| 20 | Loss carryover to 1973 (excess of line 18 over line 19—If line 18 does not exceed line 19, enter zero). Enter here and on line 4(b), Schedule D (Form 1040) for 1973 | 20 | |
| 21 | If you were required to complete Part IV, Schedule D (Form 1040) for 1972, enter loss, if any, from line 30, Schedule D (Form 1040) for 1972. Otherwise, enter zero | 21 | (14322) |
| 22 | Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero (unless you checked the block on line 1, and followed the line 1 instructions) | 22 | 1000 |
| 23 | Loss carryover to 1973 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero). Enter here and on line 12(a), Schedule D (Form 1040) for 1973 | 23 | (13322) |
| 24 | If you were required to complete Part IV, Schedule D (Form 1040) for 1972, enter loss, if any, from line 31, Schedule D (Form 1040) for 1972. Otherwise, enter loss, if any, from line 13, Schedule D (Form 1040) for 1972 | 24 | 1 |
| 25 | Enter excess of line 22 over line 21 ⊳ ........ × 2 (If line 22 does not exceed line 21, enter zero.) | 25 | — 0 — |
| 26 | Loss carryover to 1973 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on line 12(b), Schedule D (Form 1040) for 1973 | 26 | [illegible] |

☆ U.S. GOVERNMENT PRINTING OFFICE: 1973—O-500-156 36-2603-697

NAME Samuel & Phyllis Ruby CALENDAR YEAR 19 73

ADDRESS 322-12-7997 SOC. SEC. NO.

# DEDUCTION SCHEDULE

| MEDICAL | FEDERAL | STATE |
|---|---|---|
| MEDICINE/DRUGS | | |
| LESS 1% A.G.I. (Line 18 - 1040) | | |
| NET MED/DRUGS | | |
| H & A INS. (½ + EXCESS) | 475 | |
| DR. | | |
| DR. | | |
| DR. | | |
| DR. | 730 | |
| DR. | | |
| DR. | | |
| DR. | | |
| DR. | | |
| PROSTHETIC APPLIANCES | | |
| HEARING AID | | |
| HOSPITAL | | |
| AMBULANCE | | |
| LABORATORIES | | |
| TRAVEL FOR MED. 1000 | 60 | |
| MEDICARE INS. | | |
| GLASSES | | |
| MEDICAL EXPENSES | 1265 | 1265 |
| LESS REIMBURSED BY INS. | | |
| LESS 3% ADJ. GROSS INC. | 496 | 499 |
| | 769 | 766 |
| +: ½ (TO $150) OF H & A INS. | 150 | 150 |
| 10 TOTAL MEDICAL DED. ▷ | 919 | 916 |

| TAXES | FEDERAL | STATE |
|---|---|---|
| REAL ESTATE | 601 | |
| STATE & LOCAL GASOLINE | 105 | |
| GENERAL SALES TAX | 218 | |
| STATE & LOCAL INCOME | 0 | XXXXX |
| PERSONAL PROPERTY | | |
| PERSONAL PROPERTY AUTO | 3 | |
| STATE DISABILITY INS. | 0 | |
| SALES TAX AUTO | | |
| 17 TOTAL TAXES ▷ | 927 | 927 |

| INTEREST (TO WHOM PAID) | FEDERAL | STATE |
|---|---|---|
| MORTGAGE | 2570 | |
| SBA | 22 | |
| INSTALLMENT LOANS | | |
| 1st Thrift | 154 | |
| Bay Area | 62 | |
| Merrill Lynch | 352 | |
| Weis Voisin | 9 | |
| 20 TOTAL INTEREST ▷ | 3169 | 3169 |

| CONTRIBUTIONS | FEDERAL | STATE |
|---|---|---|
| PARTNERSHIP SHARE | | |
| GIRL/BOY SCOUTS | | |
| HEART FUND/CANCER FUND | | |
| RED CROSS/UNITED FUND | | |
| XMAS & EASTER SEALS | 150 | |
| MISC. ORGANIZED CHARITIES | | |
| POLITICAL CONTRIBUTIONS | | |
| CHURCHES | | |
| OTHER THAN CASH | | |
| CARRY OVER FROM PRIOR YRS. | | |
| 24 TOTAL CONTRIBUTIONS ▷ | 150 | 150 |

| CASUALTY OR THEFT LOSS(ES) | FEDERAL | STATE |
|---|---|---|
| LOSS BEFORE ADJUSTMENT | | |
| INSURANCE REIMBURSEMENT | | |
| $100 LIMITATION (PER CASUALTY) | | |
| 29 TOT. CAS. OR THEFT LOSS ▷ | | |

| MISCELLANEOUS DEDUCTIONS | FEDERAL | STATE |
|---|---|---|
| INCOME TAX PREPARATION | | |
| UNION/PROFESSIONAL DUES | | |
| UNIFORMS/PROTEC. CLOTHING | | |
| SMALL TOOLS AND SUPPLIES | | |
| LAUNDRY AND CLEANING | | |
| AUTO USE/DAMAGE | | |
| ALIMONY (SCHEDULE) | | |
| INVEST. COUNSEL & PUBS. (SCHED) | | |
| EMPLOYMENT AGENCY FEES | | |
| SAFE DEPOSIT BOX | | |
| TEL. REQ. IN BUSINESS | | |
| CHILD & DEP. CARE (Form 2441) | | |
| 34 TOTAL MISC. DED. ▷ | | |

| SUMMARY OF ITEMIZED DEDUCT. | FEDERAL | STATE |
|---|---|---|
| 35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10) | | |
| 36 TOTAL TAXES (FROM LINE 17) | | |
| 37 TOTAL INTEREST (Line 20) | | |
| 38 TOTAL CONTR. (Line 24) | | |
| 39 CAS. & THEFT LOSS(ES) (Line 29) | | |
| 40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34) | | |
| 41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ▷ | 5165 | 5162 |

REMARKS



PROFESSIONAL STATIONERS, Inc., Los Angeles, Calif. Form 101

NAME Samuel & Phyllis Ruby I.D. NO. OR SOC. SEC. NO. ____________ CALENDAR YEAR 19 73

FISCAL YEAR ENDING ______ 19 ______

ADDRESS ____________

322-12-7997

## SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME EMPLOYERS NO.

BUSINESS ADDRESS

| | | |
|---|---|---|
| TOTAL RECEIPTS | | 33636 |
| INVENTORY AT BEGINNING OF YEAR | 800 | |
| MERCHANDISE PURCHASED | 19336 | |
| LABOR | | |
| | | |
| | | |
| | | |
| TOTAL | 20136 | |
| INVENTORY AT END OF YEAR | — 0 — | 20136 |
| GROSS PROFIT | | 13500 |
| | | |
| | | |
| | | |
| GROSS INCOME | | 13500 |

OTHER BUSINESS DEDUCTIONS

| | | |
|---|---|---|
| ADVERTISING | 151 | |
| AUTO AND TRUCK EXPENSE | 550 | |
| BAD DEBTS | | |
| CASH SHORT | | |
| COMMISSIONS | | |
| DELIVERY | | |
| DEPRECIATION (SCHEDULE ATTACHED) | 2000 | |
| DUES AND SUBSCRIPTIONS | | |
| ENTERTAINMENT AND PROMOTIONAL | | |
| INSURANCE | 257 | |
| INTEREST | 120 | |
| JANITOR SERVICE | | |
| LAUNDRY | | |
| LEGAL AND ACCOUNTING | 600 | |
| MAINTENANCE | | |
| OFFICE SUPPLIES AND EXPENSE | 53 | |
| RENT | 1060 | |
| REPAIRS | | |
| SALARIES AND WAGES | 2487 | |
| SALARIES OFFICERS | | |
| SUPPLIES | | |
| TAXES AND LICENSES | 192 | |
| TAXES - PAYROLL | 480 | |
| TELEPHONE | 91 | |
| TRAVEL | | |
| UTILITIES | | |
| SALES TAX INCLUDED | 511 | |
| | | |
| | | 8552 |
| NET PROFIT OR (LOSS) - FEDERAL RETURN | | 4948 |
| NET PROFIT OR LOSS) - STATE RETURN (SEE DEPREC. SCHEDULE FOR DIFF.) | | |

PROFESSIONAL STATIONERS INC. FORM 104
LOS ANGELES, CALIF.

SCHEDULE ____________

NAME SAMUEL & PHYLLIS RUBY

ADDRESS

322-12-7997

I.D. NO. OR SOC. SEC. NO.

CALENDAR YEAR 1973

FISCAL YEAR ENDING 19

## SCHEDULE OF DEPRECIATION / AMORTIZATION

| KIND OF PROPERTY | DATE ACQUIRED MO YR | COST OR OTHER BASIS | SPEC 20% DEP | | DEPRECIABLE BASIS | DEP ALLOWED PRIOR YEARS | REMAINING COST | METHOD | RATE(%) OR LIFE (YRS) | DEPRECIATION FOR THIS YEAR |
|---|---|---|---|---|---|---|---|---|---|---|
| GOODWILL | 4/70 | 10000 | | | —0— | | | | | |
| EQUIPMENT | 4/70 | 10000 | | | 10000 | 6000 | 4000 | S.L. | 5YR | 1167 |
| COVENENT NOT TO COMPETE | 4/70 | 5000 | | | 5000 | 3000 | 2000 | S.L. | 5YR | 583 |
| LEASEHOLD IMP. | 4/70 | 3000 | | | 3000 | 1386 | 1614 | S.L. | 7YR | 250 |
| TOTALS | | 28000 | | | | 10386 | | | | |
| Add 20% Additional Depreciation on Items Purchased THIS Year. | | | | | | | | | | |
| TOTAL DEPRECIATION THIS YEAR | | | | | | | | | | 2000 |

PROFESSIONAL STATIONERS INC. LOS ANGELES, CALIF. FORM NO 102A

SCHEDULE

RESIDENT **540**

# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR **1973**

For the year January 1–December 31, 1973, or other taxable year beginning ............, 1973, ending ............, 19....

| Please Type or Print | |
|---|---|
| FIRST NAME(S) AND INITIAL(S) | SAMUEL & PHYLLIS |
| LAST NAME | RUBY |
| Your Social Security Number | 322 12 7997 |
| PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route) | 16250 BIRCHER ST |
| Spouse's Social Security Number | 349 18 1420 |
| CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE | GRANADA HILLS CALIF |
| OCCUPATION Yours | S/E |
| Spouse's | H/W. |

**Filing Status - Check Only One**

1. ☐ Single
2. ☒ Married filing joint return
3. ☐ Married filing separate return—Enter spouse's full name ............
4. ☐ Head of Household—Enter name of qualifying individual ............
5. ☐ Widow(er) with dependent child. Enter year spouse died 19......

**Exemption Credits**

6. Personal Exemption: {If line 1 or 3 checked, enter $25 / If line 2, 4 or 5 checked, enter $50} .......... 6 | 50
7. Dependents - Do not list person who qualifies you as head of household.
   Name (include last name and/or address if different from yours) Relationship
   THOMAS – FRED
   ELISA
   Total Number ▶ 3 X $8 . 7 | 24
8. Blind (refer to instructions) Number of blind exemptions ▶ ...... X $8 . 8 |
9. Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 below . 9 | 74

ATTACH COPY 2 OF FORM W-2 HERE

| | | Line | Amount |
|---|---|---|---|
| **Income** | 10. Wages, salaries, tips and other employee compensation (Attach copy 2 of Form(s) W-2 to front, if unavailable, attach explanation) | 10 | |
| | 11. Dividends—before federal exclusion. Capital gain dividends must be included at 100% | 11 | 92 |
| | 12. Interest. (See instructions for taxability of federal, state and municipal bonds) | 12 | 345 |
| | 13. Income other than wages, dividends and interest (from line 50) | 13 | 16196 |
| | 14. Total (add lines 10, 11, 12 and 13) | 14 | 16633 |
| | 15. Adjustments to income (from line 56) | 15 | |
| | 16. Adjusted gross income (subtract line 15 from line 14) | 16 | 16633 |

- If you do NOT itemize deductions AND line 16 is under 10,000, find tax in Tax Table and enter on line 19.
- If you itemize deductions OR line 16 is $10,000 or more, complete lines 17 and 18.

| | | Line | Amount |
|---|---|---|---|
| | 17. Deductions: Itemized (from line 63) OR Standard ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked) | 17 | 5162 |
| | 18. Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 | 18 | 11471 |
| **Your Tax and Credits** | 19. Tax—If an averaging method is used, check appropriate box ☐ Schedule G, or ☐ Schedule G-1 | 19 | 249 |
| | 20. Total exemption credits (from line 9, above) | 20 | 74 |
| | 21. Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) | 21 | 175 |
| | 22. Other credits (from line 66) | 22 | |
| | 23. Net tax (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) | 23 | 175 |
| | 24. Special tax credit—from line 75 (see Instructions, page 2, for allowable credit) | 24 | 53 |
| | 25. Net Tax liability (subtract line 24 from line 23—if line 24 is greater than line 23, enter zero) | 25 | 122 |
| | 26. Tax on preference income (see instructions—attach Schedule P(540)) | 26 | |
| | 27. Total tax liability (add lines 25 and 26) | 27 | 122 |
| **Your Prepayment Credits** | 28. Renter's credit—if you lived in rented property on March 1, 1973, complete Part I on page 2 | 28 | |
| | 29. Total California income tax withheld (attach Form(s) W-2 or W-2P to face of return) | 29 | |
| | 30. 1973 California estimated tax payments (include amount allowable as a credit from 1972 return) | 30 | |
| | 31. Excess California SDI tax withheld (attach Form DE 1964 to face of return) | 31 | |
| | 32. Total prepayment credits (add lines 28 through 31) | 32 | -0- |
| **Balance Due or Refund** | 33. If line 27 is equal to or larger than line 32, enter amount of BALANCE DUE. Pay in full and mail with return to: Franchise Tax Board, Sacramento, CA 95867 | 33 | 122 |
| | 34. If line 32 is larger than line 27, enter amount OVERPAID. Mail return to: Franchise Tax Board, P.O. Box 13-540, Sacramento, CA 95813 | 34 | |
| | 35. Amount of line 34 to be REFUNDED. (allow at least six weeks for your refund) | 35 | |
| | 36. Amount of line 34 to be credited on your 1974 estimated tax | 36 | |

Do not write in these spaces: P / E / M / A

ATTACH HERE — ATTACH FORM DE1964 HERE — Write social security number on check or money order.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN HERE ▷ Your signature ...... Date ...... ▷ Preparer's signature (other than taxpayer) ...... Date

Wife's signature—if filing a joint return ...... Date ...... Address (and Zip code) ...... Preparer's Employer — Identification (or SSA) Number 367-34-8729

13717 VANOWEN STREET
VAN NUYS, CA. 91403
367-34-8729

## PART I - Renter's Credit - All questions must be answered

See *Instructions*, Page 2, for Allowable Credit

| | | Yes | No | |
|---|---|---|---|---|
| 37. | Did you, on March 1, 1973, live in rented property which was your principal residence? | ☐ Yes | ☒ No | If no, you may not claim this credit |
| 38. | Was the property you rented exempt from property tax? | ☐ Yes | ☐ No | If yes, you may not claim this credit |
| 39. | Did you live with any other person who claimed you as a dependent for income tax purposes? | ☐ Yes | ☐ No | If yes, you may not claim this credit |
| 40. | Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? | ☐ Yes | ☐ No | If yes, see page 2 of instructions |

## PART II - Other Income

| | | | | Line | Amount |
|---|---|---|---|---|---|
| 41. | Business income (or loss) (attach Schedule C(540)) | | | 41 | 4948 |
| 42. | Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) | | | 42 | (1000) |
| 43. | Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) | | | 43 | 12248 |
| 44. | Pensions and annuities | Attach Schedule E Form (540) | | 44 | |
| 45. | Rents and royalties | | | 45 | |
| 46. | Partnerships | | | 46 | |
| 47. | Estates and trusts | | | 47 | |
| 48. | Farm income (or loss) (attach Schedule F(540)) | | | 48 | |
| 49. Miscellaneous income | (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) | (a) | | | |
| | (b) Alimony | (b) | | | |
| | (c) Other (state nature and source) | (c) | | | |
| | Enter total of lines 49(a), (b) and (c) | | | 49 | |
| 50. | Total (add lines 41 through 49). Enter here and on line 13 | | | 50 | 16196 |

## PART III - Adjustments to Income

| | | Line | Amount |
|---|---|---|---|
| 51. | "Sick pay", if included in line 10 (see instructions—attach statement) | 51 | |
| 52. | Moving expenses (see instructions—attach statement) | 52 | |
| 53. | Employee business expenses (see instructions—attach statement) | 53 | |
| 54. | Military exclusion (see instructions) | 54 | |
| 55. | Payment as a self-employed person to a retirement plan, etc. | 55 | |
| 56. | Total adjustments (add lines 51 through 55). Enter here and on line 15 | 56 | |

## PART IV - Itemized Deductions - ON SEPARATE RETURNS OF MARRIED TAXPAYERS, BOTH MUST ITEMIZE DEDUCTIONS OR BOTH MUST TAKE THE STANDARD DEDUCTION.

**o Attach Schedule A(540) and enter sub-totals on lines 57 through 62, below**

| | | Line | Amount |
|---|---|---|---|
| 57. | Total deductible medical and dental expenses (from Schedule A(540), line 10) | 57 | 916 |
| 58. | Total child adoption expenses (from Schedule A(540), line 13) | 58 | -0- |
| 59. | Total taxes (from Schedule A(540), line 21) | 59 | 927 |
| 60. | Total interest expense (from Schedule A(540), line 25) | 60 | 3169 |
| 61. | Total contributions (from Schedule A(540), line 29) | 61 | 150 |
| 62. | Totals miscellaneous deductions (from Schedule A(540), line 40) | 62 | |
| 63. | Total itemized deductions (add lines 57 through 62). Enter here and on line 17 | 63 | 5162 |

## PART V - Other Credits - SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW

| | | Line | Amount |
|---|---|---|---|
| 64. | "Other State" net income tax credit (attach copy of other state return and Schedule S(540)) | 64 | |
| 65. | Retirement income credit (attach Schedule R(540)) | 65 | |
| 66. | Total (add lines 64 and 65). Enter here and on line 22 | 66 | |

## PART VI - Special Tax Credit - If you report net gains from capital assets held more than one year on Schedule D(540), complete all lines below. **All other taxpayers enter "Net Tax" from line 23 on line 74 and complete line 75.**

| | | | | Line | Amount |
|---|---|---|---|---|---|
| 67. | Taxable income from line 18 (or line 16 if Tax Table used) | | | 67 | |
| 68. | Amount of gain or loss (if any) entered on Schedule D(540), line 14 | 68 | | | |
| 69. | Amount of gain or loss (if any) entered on Schedule D(540), line 15 | 69 | (1000) | | |
| 70. | Combine lines 68 and 69 and enter total here. If zero or a loss, enter zero | | | 70 | -0- |
| 71. | Adjusted taxable income (subtract line 70 from line 67) | | | 71 | |
| 72. | Adjusted tax (use same method as used for determining tax on line 19) | | | 72 | |
| 73. | Add lines 20 and 22, and enter total here | | | 73 | |
| 74. | Adjusted net tax (subtract line 73 from line 72) | | | 74 | 175 |
| 75. | Special tax credit—Determine allowable credit using Table on page 2 of instructions. Enter here and on line 24 | | | 75 | 53 |

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SCHEDULE A
FORM 540

# CALIFORNIA
## ITEMIZED DEDUCTIONS
Attach to Form 540

TAXABLE 19 73 YEAR

Name as shown on Form 540: SAMUEL & PHYLLIS RUBY

Social Security Number: 322 12 7992

**Itemized vs. Standard Deduction**—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife, if one spouse itemizes deductions, the other may **not** use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| | | |
|---|---|---|
| 1. One half (but not more than $150) of insurance premiums for medical care | 150 | |
| 2. Medicine and drugs | | |
| 3. Enter 1% of adjusted gross income shown on Form 540 | | |
| 4. Subtract line 3 from line 2. Enter difference (if line 3 is greater than line 2, enter zero) | | |
| 5. Enter balance of insurance premiums for medical care not entered on line 1 | 475 | |
| 6. Other medical and dental expenses: | | |
| (a) Doctors, dentists, etc. | 730 | |
| (b) Hospitals | | |
| (c) Other (itemize) | 60 | |
| 7. **Total**—(Add lines 4, 5, 6a, b, and c) | 1265 | |
| 8. Enter 3% of adjusted gross income shown on Form 540 | 499 | |
| 9. Subtract line 8 from line 7. Enter difference (if line 8 is greater than line 7, enter zero) | 766 | |
| 10. **Total**—(Add lines 1 and 9. Enter here and on Form 540, page 2) ▶ | 916 | |

**Child Adoption Expense**

| | | |
|---|---|---|
| 11. Total expenses paid or incurred—Attach itemized list | | |
| 12. Enter 3% of adjusted gross income shown on Form 540 | | |
| 13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, page 2) ▶ | —0— | |

**Taxes** (See tables on reverse)

| | | |
|---|---|---|
| 14. Real estate | | |
| 15. State and local gasoline | | |
| 16. General sales | | |
| 17. Auto license—Excess of registration and weight fees (see instructions) | | |
| 18. Personal property | | |
| 19. State disability insurance (SDI)—Employer private disability plans do not qualify | | |
| 20. Other | | |
| 21. **Total taxes**—(Add lines 14 through 20. Enter here and on Form 540, page 2) ▶ | 927 | |

**Interest Expense**

| | | |
|---|---|---|
| 22. Home mortgage | | |
| 23. Installment purchases | | |
| 24. Other (itemize) SCH | | |
| 25. **Total**—(Add lines 22, 23 and 24. Enter here and on Form 540, page 2) ▶ | 3169 | |

**Contributions**

| | | |
|---|---|---|
| 26. Cash contributions for which you have receipts, canceled checks, etc. | 150 | |
| 27. Other cash contributions. List donees and amounts | | |
| 28. Other than cash.—See instructions for required statement | | |
| 29. **Total**—(Add lines 26, 27 and 28. Maximum deduction may not exceed **20%** of adjusted gross income. Enter here and on Form 540, page 2) ▶ | 150 | |

**Miscellaneous Deductions**

**Casualty or Theft Loss(es)—See Instructions**

NOTE: If you had more than one loss, omit lines 30 through 34 and follow instructions for guidance.

| | | |
|---|---|---|
| 30. Loss before insurance reimbursement | | |
| 31. Insurance reimbursement | | |
| 32. Subtract line 31 from line 30. Enter difference (if line 31 is greater than line 30, enter zero) | | |
| 33. Enter $100 or amount on line 32, whichever is smaller | | |
| 34. **Casualty or theft loss** (line 32 less line 33) | | |
| 35. **Alimony paid** | | |
| 36. **Child care**—See instructions | | |
| 37. **Union dues** | | |
| 38. **Employment education expense**—See instructions | | |
| 39. **Other**—See instructions (itemize) | | |
| 40. **Total**—Add lines 34, 35, 36, 37, 38 and 39. (Enter here and on Form 540, page 2) ▶ | | |

(Rev. 1973)

SCHEDULE C FORM 540

# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

TAXABLE 1973 YEAR

Attach this schedule to your income tax return, Form 540 or 540NR — Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR: SAMMEL & PHYLLIS RUBY

Social Security Number: 322 12 7997

A. Principal business activity SNACK BAR ; product FOOD
(See Instructions for "Item A.") (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name SNACK BAR C. Federal employer identification number

D. Business address 5418 VAN NUYS BLVD - VAN NUYS CALIF (ZIP code)

E. Indicate method of accounting: ☒ cash; ☐ accrual; ☐ other.

F. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☒ Yes ☐ No

G. Method of inventory valuation ▷ COST

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☐ NO. If "Yes," attach explanation.

IMPORTANT—All applicable lines and schedules must be filled in.

**INCOME**

| | | |
|---|---|---|
| 1 | Gross receipts or sales $ Less returns and allowances $ Balance ▷ | |
| 2 | Less: Cost of goods sold (Schedule C-1, line 29) and/or operations (attach schedule) | |
| 3 | Gross profit | |
| 4 | Other income (attach schedule) | |
| 5 | TOTAL income (add lines 3 and 4) | |

**DEDUCTIONS**

| | | |
|---|---|---|
| 6 | Depreciation (explain in Schedule C-3) | |
| 7 | Taxes on business and business property (explain in Schedule C-2) | |
| 8 | Rent on business property | |
| 9 | Repairs (explain in Schedule C-2) | |
| 10 | Salaries and wages not included on line 24, Schedule C-1 (exclude any paid to yourself) | |
| 11 | Insurance | |
| 12 | Legal and professional fees | |
| 13 | Commissions | |
| 14 | Amortization (attach statement) | |
| 15 | (a) Pension and profit-sharing plans (see Instructions for line 15(a)) | |
| | (b) Employee benefit programs (see Instructions for line 15(b)) | |
| 16 | Interest on business indebtedness | |
| 17 | Bad debts arising from sales or services | |
| 18 | Depletion | |
| 19 | Other business expenses (specify): | |
| | (a) | |
| | (b) | |
| | (c) | |
| | (d) | |
| | (e) | |
| | (f) | |
| | (g) | |
| | (h) Total other business expenses (add lines 19(a) through 19(g)) | |
| 20 | Total deductions (add lines 6 through 19) SCHEDULE | |
| 21 | Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR | 4948 |

**SCHEDULE C-1. COST OF GOODS SOLD (See Schedule C Instructions for line 2)**

| | | |
|---|---|---|
| 22 | Inventory at beginning of year (if different from last year's closing inventory, attach explanation) | |
| 23 | Purchases $ Less cost of items withdrawn for personal use $ Balance ▷ | |
| 24 | Cost of labor (do not include salary paid to yourself) | |
| 25 | Materials and supplies | |
| 26 | Other costs (attach schedule) | |
| 27 | Total of lines 22 through 26 | |
| 28 | Less: Inventory at end of year | |
| 29 | Cost of goods sold. Enter here and on line 2, above | |

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**SCHEDULE C-2. Explanation of Lines 7 and 9**

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |

**SCHEDULE C-3. DEPRECIATION** (See Schedule C Instructions for line 6). **NOTE: Depreciation may be computed by using the Asset Guideline Classes specified in Federal Revenue Procedure 72-10, regardless of when assets were placed in service. If this method is used, do NOT use the Lower Limit or the Upper Limit (ADR) Ranges. Attach detailed statement of depreciation computation.**

| a. Group and guideline class or description of property | b. Date acquired | c. Cost or other basis | d. Depreciation allowed or allowable in prior years | e. Method of computing depreciation | f. Life or rate | g. Depreciation for this year |
|---|---|---|---|---|---|---|
| 1 Total additional first-year depreciation (do not include in items below) → | | | | | | |
| 2 Asset Guideline Class System (See Note above) | | | | | | |
| 3 Other depreciation | | | | | | |
| Buildings | | | | | | |
| Furniture and fixtures | | | | | | |
| Transportation equipment | | | | | | |
| Machinery and other equipment | | | | | | |
| Other (specify) | | | | | | |
| 4 Totals | | | | | | |
| 5 Less: Amount of depreciation claimed elsewhere in Schedule C-1 | | | | | | |
| 6 Balance—Enter here and on page 1, line 6 | | | | | | |

| Summary | Straight line | Declining balance | Sum of the years-digits | Units of production | Other (specify) | Total |
|---|---|---|---|---|---|---|
| 7 Line 2, above | | | | | | |
| 8 Other | 2000 | | | | | 2000 |

**SCHEDULE C-4. Expense Account Information** (See Schedule C Instructions for Schedule C-4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 21, page 1 is less than $10,000.

| Name | Expense Account | Salaries and Wages |
|---|---|---|
| Owner | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☒ No

(2) Living accommodations (except employees on business)? ☐ Yes ☒ No

(3) Employees' families at conventions or meetings? ☐ Yes ☒ No

(4) Employee or family vacations not reported on Form W-2? ☐ Yes ☒ No



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SCHEDULE D
FORM 540

# CALIFORNIA
## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE 1973 YEAR

Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR: SAMUEL & PHYLLIS RUBY

Social Security Number: 322 12 7897

**PART I—Assets Held One Year or Less**

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or loss (d. less e.) |
|---|---|---|---|---|---|
| 1. 400 INTER RECTIFIER | 1/17/73 | 2/22/73 | 3218 | 3729 | (511) |
| 100 LEVITZ | 10/11/72 | 4/3/73 | 1281 | 2797 | (1516) |
| 100 POTTER INST | 3/19/73 | 6/29/73 | 348 | 695 | (347) |
| 100 ESSEX INT | 4/3/73 | 6/29/73 | 1392 | 1759 | (367) |

2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy) . . .
3. Enter your share of net gain or loss from partnerships and fiduciaries . . .
4. Net gain or loss, combine lines 1, 2 and 3 . . . (2741)

**PART II—Assets Held More Than One Year But Not More Than Five Years**

5.

6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy) . . .
7. Enter your share of net gain or loss from partnerships and fiduciaries . . .
8. Net gain or loss, combine lines 5, 6 and 7 . . .

**PART III—Assets Held More Than Five Years**

9.

10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy) . . .
11. Enter your share of gain or loss from partnerships and fiduciaries . . .
12. Net gain or loss, combine lines 9, 10 and 11 . . .

**PART IV—Summary of Capital Gains and Losses**

13. Enter amount from line 4 . . . (2741)
14. Enter 65% of the amount on line 8 . . .
15. Enter 50% of the amount on line 12 1972 LOSS 14322 – 1000
16. Enter unused capital loss carryover from preceding taxable years (attach computation) . . . (13322)
17. Combine the amounts shown on lines 13, 14, 15 and 16 . . . (16063)
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR . . .
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:
(a) amount on line 17;
(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or
(c) $1,000 ($500 in the case of a husband or wife filing a separate return). . . . (1000)

SCHEDULE D-1 FORM 540

# CALIFORNIA

## SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)
(Attach to Form 540, 540NR, 541 or 565)

TAXABLE 19 73 YEAR

Name as shown on Tax Return: SAMUEL & PHYLLIS RUBY

Identifying number as shown on return: 322-12-7997

**PART I Gain From Disposition of Property Under Sections 18211, 18212-18, 18219, 18220**

Lines 9 and 10 should be omitted if there are no dispositions of farm property or farm land; or, if this form is filed by a partnership.

| 1. Description of Sections 18211, 18212-18, 18219, and 18220 property. | Date acquired (mo., day, yr.) | Date sold (mo., day, yr.) |
|---|---|---|
| (A) SNACK BAR | 4/70 | 8/13/73 |
| (B) | | |
| (C) | | |
| (D) | | |

| Correlate lines 1(A) through 1(D) with these columns → | Property (A) | Property (B) | Property (C) | Property (D) |
|---|---|---|---|---|
| 2. Gross sales price | 28000 – | | | |
| 3. Cost or other basis and expense of sale | 28138 – | | | |
| 4. Depreciation allowed (or allowable) | 12386 – | | | |
| 5. Adjusted basis, line 3 less line 4 | 15752 – | | | |
| 6. Total gain, subtract line 5 from line 2 | 12248. | | | |
| 7. If Section 18211 property: | | | | |
| (a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3) | 12386. | | | |
| (b) Line 6 or line 7(a), whichever is smaller | 12248. | | | |
| 8. If Section 18212-18 property: | | | | |
| (a) Enter additional depreciation after 12-31-63 and before 1-1-71 | | | | |
| (b) Enter additional depreciation after 12-31-70 | | | | |
| (c) Enter line 6 or line 8(b), whichever is smaller | | | | |
| (d) Line 8(c) times applicable percentage (Instruction D-4) | | | | |
| (e) Enter excess, if any, of line 6 over line 8(b) | | | | |
| (f) Enter line 8(a) or line 8(e), whichever is smaller | | | | |
| (g) Line 8(f) times applicable percentage (Instruction D-4) | | | | |
| (h) Add line 8(d) and line 8(g) | | | | |
| 9. If Section 18220 property: | | | | |
| (a) If farm land, enter soil and water conservation expenses for current year and four preceding years | | | | |
| (b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), whichever is smaller (see Instruction D-5) | | | | |
| (c) Excess deductions account (see Instruction D-5) | | | | |
| (d) Enter line 9(b) or line 9(c), whichever is smaller | | | | |
| 10. If Section 18219 property: | | | | |
| (a) Soil and water conservation expenses made after 12-31-69 | | | | |
| (b) Enter amount from line 9(d), if any; otherwise, enter a zero | | | | |
| (c) Enter excess, if any, of line 10(a) over 10(b) | | | | |
| (d) Line 10(c) times applicable percentage (Instruction D-5) | | | | |
| (e) Line 6 less line 10(b) | | | | |
| (f) Enter smaller of line 10(d) or line 10(e) | | | | |
| **SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)** | | | | |
| 11. Enter amounts from line 6 | 12248 | | | |
| 12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f) | 12248 | | | |
| 13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2) | –0– | | | |
| 14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III | | | | 12248 – |

(REV. 1973)

**PART II Sales or Exchanges of Property Used in Trade or Business and/or Involuntary Conversions (Section 18181-82) see Instruction E**

**Section A** — INVOLUNTARY CONVERSIONS DUE TO CASUALTY AND THEFT

| a. Kind of property (if necessary, attach statement of descriptive details not shown below) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Depreciation allowed (or allowable) since acquisition | f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | g. Gain (or loss) (d. plus e. less f.) |
|---|---|---|---|---|---|---|
| 15. | | | | | | |
| | | | | | | |
| | | | | | | |

16. Combine the amounts on line 15, enter here and also on the appropriate line as follows . . . . . . . .
   (a) For all returns, except partnership returns: (1) If line 16 is zero or a gain, enter amount of each gain or loss, above, in column (g) of applicable Section B-1, B-2 or B-3; (2) If line 16 is a loss, enter such amount on line 25 of Part III.
   (b) For partnership returns: Enter gain(s) and loss(es) in Schedule K (Form 565). See Instruction E.

**Section B** — SALES OR EXCHANGES OF PROPERTY USED IN TRADE OR BUSINESS AND CERTAIN INVOLUNTARY CONVERSIONS (Not Reportable in Section A)

Section B-1 Property Held One Year or Less

| | | | | | | |
|---|---|---|---|---|---|---|
| 17. | | | | | | |
| | | | | | | |
| | | | | | | |

18. Combine the amounts on line 17, enter here . . . . . . . . . . . . . . . . . . . . . . . .

Section B-2 Property Held More Than One Year But Not More Than Five Years

| | | | | | | |
|---|---|---|---|---|---|---|
| 19. | | | | | | |
| | | | | | | |
| | | | | | | |

20. Combine the amounts on line 19, enter here . . . . . . . . . . . . . . . . . . . . . . . .

Section B-3 Property Held More Than Five Years

| | | | | | | |
|---|---|---|---|---|---|---|
| 21. | | | | | | |
| | | | | | | |
| | | | | | | |

22. Combine the amounts on line 21, enter here . . . . . . . . . . . . . . . . . . . . . . . .
23. Combine the amounts on lines 18, 20 and 22; enter here and also on the appropriate line as follows . . . .
   (a) For all returns, except partnership returns: (1) If line 23 is a gain, enter the amounts from lines 18, 20 and 22, on lines 2, 6 and 10, respectively, of the Schedule D (Form 540 or 541) that is being filed. (2) If line 23 is a loss, enter such amount on line 26 of Part III.
   (b) For partnership returns: Enter amounts on lines 18, 20 and 22, in Schedule K(565)—see Instruction E.

**PART III Ordinary Gains and Losses**

| a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Depreciation allowed (or allowable) since acquisition | f. Cost or other basis, cost of subsequent improvements and expense of sale | g. Gain (or loss) (d. plus e. less f.) |
|---|---|---|---|---|---|---|
| 24. Gain, if any, from line 14 . . . | | | | | | 12248 |
| 25. Loss, if any, from line 16 . . . | | | | | | |
| 26. Loss, if any, from line 23 . . . | | | | | | |
| 27. | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

28. Combine lines 24 through 27, enter here and also on the appropriate line as follows . . . . . . . . . 12248—
   (a) For fiduciary and partnership returns: Enter the gain (or loss) shown on line 28 on the line provided for on the return being filed—see Instruction F for specific line reference.
   (b) For individual returns:
      (1) If the gain (or loss) on line 28 includes losses which are to be treated as an itemized deduction on Schedule A (Form 540 or 540NR) (see Instruction F), enter the total of such loss(es) here and on Schedule A (Form 540 or 540NR)—Identify as loss from line 28(b)(1), Schedule D-1 (Form 540) . . .
      (2) Redetermine the gain (or loss) on line 28, excluding the loss (if any) entered on line 28(b)(1). Enter here and on page 2 of Form 540 or Form 540NR, under "Other Income" . . . . . . . . . 12248—



13722-400 5-73 2,500M OSP

Form **1040** US Department of the Treasury / Internal Revenue Service

# Individual Income Tax Return 1970

For the year January 1–December 31, 1970, or other taxable year beginning ........, 1970, ending ........, 19....

Please print or type

| First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number |
|---|---|---|
| SAMUEL AND PHYLLIS | RUBY | 322 12 7997 |
| Present home address (Number and street or rural route) | | Spouse's social security number |
| 16250 Bircher | | 349 18 1420 |
| City, town or post office, State and ZIP code | | Occupation — Yours: Self-Emp.; Spouse's: Housewife |
| Granada Hills, California | | |

**Filing Status—check only one:**

1 ☐ Single; 2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately and spouse is also filing. If this item checked give spouse's social security number in space above and enter first name here ▶

4 ☐ Unmarried Head of Household

5 ☐ Surviving widow(er) with dependent child

6 ☐ Married filing separately and spouse is not filing

**Exemptions** Regular / 65 or over / Blind

7 Yourself ☒ ☐ ☐

8 Spouse (applies only if item 2 or 6 is checked) ☒ ☐ ☐

Enter number of boxes checked ▶ 2

9 First names of your dependent children who lived with you Fred, Brian, Elisa, Thomas — Enter number ▶ 4

10 Number of other dependents (from line 34) ▶

11 Total exemptions claimed ▶ 6

Please attach Copy B of Form W-2 to back

**Income**

| | | Line | Amount |
|---|---|---|---|
| 12 | Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) | 12 | |
| 13a | Dividends (see pages 5 and 9 of instr.) $ 20.60 13b Less exclusion $ 20.60 Balance ▶ (Also list in Part I of Schedule B, if gross dividends and other distributions are over $100) | 13c | |
| 14 | Interest. Enter total here (also list in Part II of Schedule B, if total is over $100) | 14 | |
| 15 | Income other than wages, dividends, and interest (from line 40) | 15 | 7,284 97 |
| 16 | Total (add lines 12, 13c, 14 and 15) | 16 | 7,284 97 |
| 17 | Adjustments to income (such as "sick pay," moving expense, etc. from line 45) | 17 | |
| 18 | Adjusted gross income (subtract line 17 from line 16) | 18 | 7,284 97 |

- See page 2 of instructions for rules under which the IRS will figure your tax and surcharge.
- If you do not itemize deductions and line 18 is under $10,000, find tax in Tables. Enter tax on line 19.
- If you itemize deductions or line 18 is $10,000 or more, go to line 46 to figure tax.

**Tax and Surcharge**

| | | Line | Amount |
|---|---|---|---|
| 19 | Tax (Check if from: Tax Tables 1-15 ☐, Tax Rate Schedule X, Y, or Z ☐, Schedule D ☐, or Schedule G ☐) | 19 | 117 53 |
| 20 | Tax surcharge. See Tax Surcharge Tables A, B and C in instructions. (If you claim retirement income credit, use Schedule R to figure surcharge.) | 20 | |
| 21 | Total (add lines 19 and 20) | 21 | 117 53 |

**CLIENT'S COPY**

Please attach Check or Money Order here

**Payments and Credits**

| | | Line | Amount |
|---|---|---|---|
| 22 | Total credits (from line 55) | 22 | |
| 23 | Income tax (subtract line 22 from line 21) | 23 | |
| 24 | Other taxes (from line 61) | 24 | 538 20 |
| 25 | Total (add lines 23 and 24) | 25 | 655 73 |
| 26 | Total Federal income tax withheld (attach Forms W-2 to back) | 26 | |
| 27 | 1970 Estimated tax payments (include 1969 overpayment allowed as a credit) | 27 | |
| 28 | Other payments (from line 65) | 28 | |
| 29 | Total (add lines 26, 27, and 28) | 29 | |

Make check or money order payable to Internal Revenue Service.

**Bal. Due or Refund**

| | | Line | Amount |
|---|---|---|---|
| 30 | If line 25 is larger than line 29, enter BALANCE DUE. Pay in full with return ▶ | 30 | 655 73 |
| 31 | If line 29 is larger than line 25, enter OVERPAYMENT ▶ | 31 | |
| 32 | Line 31 to be: (a) Credited on 1971 estimated tax ▶ $ ; (b) Refunded ▶ $ | | |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

**Sign here**

Your signature ........ Date

Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

Signature of preparer other than taxpayer, based on all information of which he has any knowledge. ........ Date

LAMBERT-MARKELL

Address 16633 VENTURA BLVD. ENCINO, CALIF. 91316

16—81168-1

Attach Copy B of Form W–2 here. ▶

**Foreign Accounts** (check appropriate box) ▶ Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ☐ Yes ☐ No. If "Yes," attach Form 4683. (For definitions, see Form 4683.)

## PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)

| 33 (a) NAME | (b) Relationship | (c) Months lived in your home. If born or died during year write "B" or "D" | (d) Did dependent have income of $625 or more? | (e) Amount YOU furnished for dependent's support, if 100% write "ALL" | (f) Amount furnished by OTHERS including dependent. |
|---|---|---|---|---|---|
| | | | | $ | $ |
| | | | | | |
| | | | | | |

34 **Total number of dependents listed above.** Enter here and on line 10 ▶

## PART II.—Income other than Wages, Dividends, and Interest

| | Line | Amount | |
|---|---|---|---|
| 35 Business income (or loss) (attach Schedule C) | 35 | 8,284 | 97 |
| 36 Sale or exchange of property (attach Schedule D) | 36 | (1,000 | 00) |
| 37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E) | 37 | | |
| 38 Farm income (or loss) (attach Schedule F) | 38 | | |
| 39 Miscellaneous income (state nature and source) | 39 | | |
| 40 **Total** (add lines 35, 36, 37, 38, and 39). Enter here and on line 15 ▶ | 40 | 7,284 | 97 |

## PART III.—Adjustments to Income

| | Line | Amount | |
|---|---|---|---|
| 41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement) | 41 | | |
| 42 Moving expense (attach Form 3903) | 42 | | |
| 43 Employee business expense (attach Form 2106 or other statement) | 43 | | |
| 44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE) | 44 | | |
| 45 **Total adjustments** (add lines 41, 42, 43, and 44). Enter here and on line 17 ▶ | 45 | | |

## PART IV.—Tax Computation

| | Line | Amount | |
|---|---|---|---|
| 46 Adjusted gross income (from line 18) | 46 | 7,284 | 97 |
| 47 (a) If you itemize deductions, enter total from Schedule A, line 22<br>(b) If you do not itemize deductions, and line 46 is $10,000 or more, enter $1,000 ($500 if married and filing separately) | 47 | 2,745 | 44 |
| 48 Subtract line 47 from line 46 | 48 | 4,539 | 53 |
| 49 Multiply total number of exemptions claimed on line 11, by $625 | 49 | 3,700 | 00 |
| 50 Taxable income. Subtract line 49 from line 48. (Figure your tax on this amount by using Tax Rate Schedule X, Y, or Z unless the alternative tax or income averaging is applicable.) Enter tax on line 51 | 50 | 839 | 53 |
| 51 **Tax.** Enter here and on line 19 ▶ | 51 | 117 | 53 |

## PART V.—Credits

| | Line | Amount | |
|---|---|---|---|
| 52 Retirement income credit (attach Schedule R) | 52 | | |
| 53 Investment credit (attach Form 3468) | 53 | | |
| 54 Foreign tax credit (attach Form 1116) | 54 | | |
| 55 **Total credits** (add lines 52, 53, and 54). Enter here and on line 22 ▶ | 55 | | |

## PART VI.—Other Taxes

| | Line | Amount | |
|---|---|---|---|
| 56 Self-employment tax (attach Schedule SE) | 56 | 538 | 20 |
| 57 Tax from recomputing prior-year investment credit (attach Form 4255) | 57 | | |
| 58 Minimum tax. See instructions on page 7. Check here ☐, if Form 4625 is attached | 58 | | |
| 59 Social security tax on unreported tip income (attach Form 4137) | 59 | | |
| 60 Uncollected employee social security tax on tips (from Forms W–2) | 60 | | |
| 61 **Total** (add lines 56, 57, 58, 59, and 60). Enter here and on line 24 ▶ | 61 | 538 | 20 |

## PART VII.—Other Payments

| | Line | Amount | |
|---|---|---|---|
| 62 Excess F.I.C.A. tax withheld (two or more employers—see instructions on page 7) | 62 | | |
| 63 Credit for Federal tax on gasoline, special fuels, and lubricating oil (attach Form 4136) | 63 | | |
| 64 Regulated Investment Company Credit (attach Form 2439) | 64 | | |
| 65 **Total** (add lines 62, 63, and 64). Enter here and on line 28 ▶ | 65 | | |

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1970—O-370-040 94-1149624 16—81168-1

**Schedules A&B—Itemized Deductions AND Dividend and Interest Income** **1970**

(Form 1040)

Department of the Treasury
Internal Revenue Service

▷ Attach to Form 1040.

Name(s) as shown on Form 1040: Samuel and Phyllis Ruby

Your Social Security Number: 322 12 7997

## Schedule A—Itemized Deductions (Schedule B on back)

**Medical and dental expenses (not compensated by insurance or otherwise)** for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| | | |
|---|---|---|
| 1 **One half (but not more than $150) of insurance premiums for medical care** | | |
| 2 Medicine and drugs | | |
| 3 Enter 1% of line 18, Form 1040 | | |
| 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | | |
| 5 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, balance of insurance premiums for medical care not entered on line 1, etc. | | |
| 6 Total (add lines 4 and 5) | | |
| 7 Enter 3% of line 18, Form 1040 | | |
| 8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero) | | |
| 9 **Total deductible medical and dental expenses** (Add lines 1 and 8. Enter here and on line 17, below.) ▶ | 150 | 00 |
| **Taxes.**—Real estate | | |
| State and local gasoline (see gas tax tables) | | |
| General sales (see sales tax tables) | | |
| State and local income | | |
| Personal property | | |
| 10 **Total taxes** (Enter here and on line 18, below.) ▶ | 663 | 26 |

| | | |
|---|---|---|
| **Contributions.**—Cash—including checks, money orders, etc. (Itemize—see instructions on page 8 for examples) | | |
| 11 Total cash contributions | | |
| 12 Other than cash (see instructions on page 8 for required statement). Enter total for such items here | | |
| 13 Carryover from prior years (see instructions on page 8) | | |
| 14 **Total contributions** (Add lines 11, 12, and 13. Enter here and on line 19, below. See instructions on page 8 for limitation) ▶ | 280 | 00 |
| **Interest expense**—Home mortgage | | |
| Installment purchases | | |
| Other (Itemize) | | |
| 15 **Total interest expense** (Enter here and on line 20, below.) ▶ | 1,552 | 18 |
| **Miscellaneous deductions** for child care, alimony, union dues, casualty losses, etc. (see instructions on page 8). | | |
| 16 **Total miscellaneous deductions** (Enter here and on line 21, below.) ▶ | 100 | 00 |

### Summary of Itemized Deductions

**A**

| | | |
|---|---|---|
| 17 Total deductible medical and dental expenses (from line 9) | 150 | 00 |
| 18 Total taxes (from line 10) | 663 | 26 |
| 19 Total contributions (from line 14) | 280 | 00 |
| 20 Total interest expense (from line 15) | 1,552 | 18 |
| 21 Total miscellaneous deductions (from line 16) | 100 | 00 |
| 22 **TOTAL ITEMIZED DEDUCTIONS.** (Add lines 17 through 21. Enter here and on Form 1040, line 47) S/A ▶ | 2,745 | 44 |

16—81169-1

NAME Samuel and Phyllis Ruby IDENTIFICATION NO. 322-12-7997

ADDRESS 16250 Bircher Granada Hills, California

SCHEDULE NO. A

# SCHEDULE OF DEDUCTIONS

YEAR ENDED 1970

| MEDICAL | FEDERAL | | STATE | |
|---|---|---|---|---|
| 1. ONE HALF OF MEDICAL INSURANCE (NOT OVER $150.00) | 150 | 00 | 150 | 00 |
| 2. DRUGS AND MEDICINES | | | | |
| 3. LESS: 1% OF ADJ. GROSS INCOME | | | | |
| 4. NET DRUGS AND MEDICINES | | | | |
| 5. DOCTORS/DENTISTS | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| DR. | | | | |
| MEDICARE | | | | |
| HOSPITAL | | | | |
| LABORATORY | | | | |
| BALANCE OF MEDICAL INSURANCE NOT DEDUCTIBLE ON TOP LINE | | | | |
| TRAVEL FOR MEDICAL | | | | |
| AMBULANCE | | | | |
| GLASSES | | | | |
| HEARING AID | | | | |
| PROSTHETIC APPLIANCES | | | | |
| MEDICAL EXPENSES | | | | |
| LESS: REIMBURSED BY INSURANCE | | | | |
| 6. TOTAL | | | | |
| 7. LESS: 3% OF ADJ. GROSS INCOME | | | | |
| 8. BALANCE (NOT LESS THAN ZERO) | | | | |
| 9. **TOTAL MEDICAL DEDUCTIONS** (LINE 1 PLUS LINE 8) | 150 | 00 | 150 | 00 |

| TAXES | FEDERAL | | STATE | |
|---|---|---|---|---|
| AUTO LICENSE (LESS REG. FEE) | 42 | 00 | 42 | 00 |
| SALES TAX + Large Items | 170 | 00 | 170 | 00 |
| SALES TAX AUTO | | | | |
| REAL ESTATE TAX | 311 | 26 | 311 | 26 |
| PERSONAL PROPERTY TAX | | | | |
| STATE INCOME TAX | | | x x | x x |
| GAS TAX 2000 GAL. @ .07 c GAL. | 140 | 00 | 140 | 00 |
| DISABILITY INSURANCE | | | | |
| MISC. TAX | x x | x x | | |
| OTHERS: | | | | |
| **TOTAL TAXES** | 663 | 26 | 663 | 26 |

| CONTRIBUTIONS | FEDERAL & STATE | |
|---|---|---|
| CHURCHES | 150 | 00 |
| COMMUNITY CHEST/UNITED CRUSADE | | |
| SALVATION ARMY/GOODWILL INDUSTRIES | | |
| RED CROSS | | |
| XMAS & EASTER SEALS | | |
| HEART FUND/CANCER FUND | | |
| PARTNERSHIP RETURN | | |
| PAYROLL DEDUCTION | | |
| OTHER ORGANIZED CHARITIES: | 100 | 00 |
| Boy Scouts | 15 | 00 |
| Girl Scouts | 15 | 00 |
| **TOTAL CONTRIBUTIONS** | 280 | 00 |

| INTEREST (TO WHOM PAID) | FEDERAL & STATE | |
|---|---|---|
| MORTGAGE LOAN | | |
| Colonial Mtg. Co. | 1,133 | 10 |
| INSTALLMENT LOAN | | |
| Goodbody Co. | 120 | 32 |
| Bache Co. | 119 | 12 |
| First Thrift | 89 | 10 |
| Transworld | 51 | 44 |
| Revolving Charges (6%) | 39 | 10 |
| **TOTAL INTEREST** | 1,552 | 18 |

| MISCELLANEOUS DEDUCTIONS | FEDERAL & STATE | |
|---|---|---|
| ALIMONY (EXPLAIN) | | |
| SAFE DEPOSIT BOX FEE | | |
| UNION DUES | | |
| SMALL TOOLS (GOOD 1 YEAR) | | |
| TOOLS DEPRECIATION | | |
| SAFETY EQUIPMENT | | |
| UNIFORMS (NOT GEN. WEAR) | | |
| LAUNDRY & CLEANING | | |
| AUTO MILEAGE @ | | |
| TELEPHONE EXPENSE (NOT REIMB.) | | |
| EMPLOYMENT AGENCY FEES | | |
| DUES & SUBSCRIPTIONS | | |
| INCOME TAX PREPARATION | 50 | 00 |
| OTHERS Financial Publ. | 50 | 00 |
| **TOTAL MISC. DEDUCTIONS** | 100 | 00 |

| CASUALTY LOSSES (EXPLAIN) | FEDERAL & STATE | |
|---|---|---|
| SUB TOTAL | | |
| LESS REIMBURSED BY INS. | | |
| SUB TOTAL | | |
| LESS $100.00 FOR EACH CASUALTY | | |
| **TOTAL CASUALTY LOSSES** | | |

| | FEDERAL | | STATE | |
|---|---|---|---|---|
| **TOTAL DEDUCTIONS** | 2,745 | 44 | 2,745 | 44 |

LAMBERT-MARKELL • 16633 VENTURA BLVD. • ENCINO, CALIF. 98140

SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service

# Profit (or Loss) From Business or Profession

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file on Form 1065.
▶ Attach to Form 1040.

**1970**

Name as shown on Form 1040: Samuel and Phyllis Ruby

Social security number: 322 12 7997

A Principal business activity (See separate instructions): Food ; product ..........
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name: Snack Bar

C Employer Identification Number: 95-2651578

D Business address: 5418 Van Nuys Boulevard, Van Nuys, California 91401 (ZIP code)

E Indicate method of accounting: (1) ☒ cash; (2) ☐ accrual; (3) ☐ other.

F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☒ NO. If "Yes," attach explanation.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1970? (See "Item G" in separate instructions for Schedule C.) ☐ YES ☒ NO. If "Yes," where were they filed? ..........

| | | | |
|---|---|---|---|
| 1 | Gross receipts or gross sales $........ Less: Returns and allowances $........ | | $ |
| 2 | Inventory at beginning of year (if different from last year's closing inventory attach explanation) | | |
| 3 | Merchandise purchased $........, less cost of any items withdrawn from business for personal use $........ | | |
| 4 | Cost of labor (do not include salary paid to yourself) | | |
| 5 | Material and supplies | | |
| 6 | Other costs (explain in Schedule C–1) | | |
| 7 | Total of lines 2 through 6 | | SCHEDULE ATTACHED |
| 8 | Inventory at end of this year | | |
| 9 | Cost of goods sold and/or operations (subtract line 8 from line 7) | | |
| 10 | Gross profit (subtract line 9 from line 1) | | |

## OTHER BUSINESS DEDUCTIONS

| | | | |
|---|---|---|---|
| 11 | Depreciation (explain in Schedule C–2) | | |
| 12 | Taxes on business and business property (explain in Schedule C–1) | | |
| 13 | Rent on business property | | |
| 14 | Repairs (explain in Schedule C–1) | | |
| 15 | Salaries and wages not included on line 4 (exclude any paid to yourself) | | |
| 16 | Insurance | | |
| 17 | Legal and professional fees | | |
| 18 | Commissions | | |
| 19 | Amortization (attach statement) | | |
| 20 | Retirement plans, etc. (other than contributions made on your behalf—see separate instructions) | | |
| 21 | Interest on business indebtedness | | |
| 22 | Bad debts arising from sales or services | | |
| 23 | Depletion | | |
| 24 | Other business expenses (explain in Schedule C–1) | | |
| 25 | Total of lines 11 through 24 | | |
| 26 | Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 35, Form 1040. ALSO enter on Schedule SE, Part I, line 1 | | 9,284 97 |

## SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

16—81171-1

SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service

# Computation of Social Security Self-Employment Tax

▶ Each self-employed person must file a separate Schedule SE
▶ Attach to Form 1040.

1970

▶ If you had wages, including tips, of $7,800 or more that were subject to social security taxes, do not fill in this page.
▶ If you had more than one business, combine profits (or losses) from all of your businesses and farms on this Schedule SE.

**Important.**—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

Name of self-employed person (as shown on social security card): Samuel Ruby
Social security number: 322 12 7997
Check applicable block: 1 ☒ Male 2 ☐ Female

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

## Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

| | | |
|---|---|---|
| 1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.) | 8,284 | 97 |
| 2 Net income (or loss) from excluded services or sources included on line 1. Specify excluded services or sources | | |
| 3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 1(a), Part III, below.) | | |

## Part II Computation of Net Earnings from FARM Self-Employment

SE

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD (line 3, below) INSTEAD OF THE REGULAR METHOD (line 2, below) if his gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. If your gross profits from farming are not more than $2,400 and you elect to use the optional method, you need not complete lines 1 and 2.

### Computation under Regular Method

1 Net farm profit (or loss) from:
(a) Schedule F, line 52 (cash method), or line 69 (accrual method)
(b) Farm partnerships
2 Net earnings from self-employment from farming. Add lines 1(a) and (b)

### Computation under Optional Method

3 If gross profits from farming are:*
(a) Not more than $2,400, enter two-thirds of the gross profits
(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600

*Note.—*Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 67 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.*

4 Enter here and on line 1(b), Part III, below, the amount on line 2 (or line 3, if you use the optional method)

## Part III Computation of Social Security Self-Employment Tax

| | | | | |
|---|---|---|---|---|
| 1 Net earnings (or loss) from self-employment— | | | | |
| (a) From business (other than farming—from line 3, Part I, above) | | | 8,284 | 97 |
| (b) From farming (from line 4, Part II, above) | | | | |
| (c) From partnerships, joint ventures, etc. (other than farming) | | | | |
| (d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here ☐ and enter zero on this line | | | | |
| (e) From service with a foreign government or international organization | | | | |
| (f) Other (director's fees, etc.). Specify | | | | |
| 2 Total net earnings (or loss) from self-employment reported on line 1 | | | 8,284 | 97 |
| **(If line 2 is less than $400, you are not subject to self-employment tax. Do not fill in rest of page.)** | | | | |
| 3 The largest amount of combined wages and self-employment earnings subject to social security tax is | $7,800 | 00 | | |
| 4 (a) Total "FICA" wages as indicated on Form W-2 | | | | |
| (b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9 | | | | |
| (c) Total of lines 4(a) and 4(b) | | | | |
| 5 Balance (subtract line 4(c) from line 3) | | | | |
| 6 Self-employment income—line 2 or 5, whichever is smaller | | | 7,800 | 00 |
| 7 If line 6 is $7,800, enter $538.20; if less, multiply the amount on line 6 by .069 | | | 538 | 20 |
| 8 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469 | | | | |
| 9 Self-employment tax (subtract line 8 from line 7). Enter here and on Form 1040, line 56 | | | 538 | 20 |

16—81171-1 GPO

Samuel and Phyllis Ruby

## SUPPLEMENT TO SCHEDULE C

| | | |
|---|---|---|
| Income: | $32,657.34 | |
| Less: Sales Tax | 153.39 | $32,503.95 |
| Beginning inventory | | |
| Purchases - Beverages/milk | $ 1,988.55 | |
| Groceries | 8,761.69 | |
| Meat | 1,893.83 | |
| Bakery/bread | 2,412.82 | |
| | $15,056.89 | |
| Less: Ending inventory | 800.00 | 14,256.89 |
| Adjusted Gross Profit | | $18,247.06 |
| Expenses: | | |
| Rent | $ 1,172.16 | |
| Payroll | 2,046.30 | |
| Payroll taxes | 202.92 | |
| Travel to employees | 215.00 | |
| Miscellaneous expense | 219.40 | |
| Interest | 419.10 | |
| Accounting | 225.00 | |
| Telephone | 78.45 | |
| Repairs | 121.40 | |
| Insurance | 150.00 | |
| Linen | 21.00 | |
| Auto - 3,000 M. | 360.00 | |
| Office | 360.00 | |
| Cleaning/maintenance | 50.00 | |
| Depreciation | 3,321.36 | ( 8,962.09) |
| Net Profit | | $ 9,284.97 |

## DEPRECIATION

| | | | | |
|---|---|---|---|---|
| Equipment | 4/70 | $10,000.00 | 5 Yr. | $2,000.00 |
| Covenant Not To Compete | | 5,000.00 | 5 Yr. | 1,000.00 |
| Leasehold Imp. (7 Yr. Balance Lease) | | 3,000.00 | 7 Yr. | 428.50 |
| | | April-December, 1970 | | $4,428.50 |

SCHEDULE D
(Form 1040)
Department of the Treasury
Internal Revenue Service

# Sales or Exchanges of Property

► Attach to Form 1040.

1970

Name(s) as shown on Form 1040: Samuel and Phyllis Ruby

Social Security Number: 322 | 12 | 7997

D

## Part I Capital Assets—Short-term capital gains and losses—assets held not more than 6 months

| a. Kind of property. Indicate security, real estate, or other (specify) | b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.) | c. How acquired. Enter letter symbol (see instr.) | d. Date acquired (mo., day, yr.) | e. Date sold (mo., day, yr.) | f. Gross sales price | g. Depreciation allowed (or allowable) since acquisition | h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | i. Gain (or loss) (f plus g less h) |
|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | |
| | | | | SCHEDULE | ATTACHED | | | (15,274.00) |
| | | | | | | | | |
| | | | | | | | | |

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries
3 Enter net gain (or loss) from lines 1 and 2
4 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)
5 Net short-term gain (or loss) from lines 3 and 4

### Long-term capital gains and losses—assets held more than 6 months

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 6 | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

7 Capital gain distributions
8 Enter gain from Part VII, line 47 or line 51(a), whichever applicable
9 Enter your share of net long-term gain (or loss) from partnerships and fiduciaries
10 Enter your share of net long-term gain from small business corporations (Subchapter S)
11 Net gain (or loss) from lines 6 through 10
12 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) (15,274.00)
13 Net long-term gain (or loss) from lines 11 and 12
14 Combine the amounts shown on lines 5 and 13, and enter the net gain (or loss) here
15 If line 14 shows a gain—
(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part IV for computation of alternative tax). Enter zero if there is a loss or no entry on line 13
(b) Subtract line 15(a) from line 14. Enter here and on line 17, Part II
16 If line 14 shows a loss—
(a) Add lines 4 and 12 (if lines 4 and 12 are blank, enter a zero here and on lines 16(b) and 16(c) and go to line 16(d))
(b) Combine lines 3 and 11—if gain, enter gain; if loss, enter zero
(c) Enter smallest of (i) line 16(a) less line 16(b); (ii) line 48, Form 1040 (line 18, Form 1040 if tax table used) disregarding capital gains and/or losses—determine this figure via a side computation; or (iii) $1,000
(d) Combine lines 3 and 11—if loss, enter loss; if gain, enter zero here and on line 16(e), and go to line 16(f)
(e) Enter smallest of (i) line 48, Form 1040 (line 18, Form 1040 if tax table used) disregarding capital gains and/or losses, less line 16(c)—determine this figure via a side computation; (ii) $1,000 ($500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 16(d); (iv) if line 11 is zero or shows a gain, amount on line 16(d); or, (v) if lines 3 and 11 show losses, line 3 added to 50% of line 11.
(f) Enter here, and on line 17, Part II, the sum of lines 16(c) and 16(e)—(Do not enter an amount greater than $1,000) Carryover (14,274.00) ( 1,000.00)

## Part II Summary of Schedule D Gains and Losses

17 Net gain (or loss) from line 15(b) or 16(f), Part I
18 Net gain (or loss) from line 22, Part III
19 Total net gain (or loss), combine lines 17 and 18. Enter here and on line 36, Form 1040

o70—16—[illegible]—1 370-046

Samuel and Phyllis Ruby

## SUPPLEMENT TO SCHEDULE D

| Shares | Description | Sale Price | Purchase Price | Gain (Loss) |
|---|---|---|---|---|
| 200 | Trans America Inc. | $1,738.00 | $1,681.00 | $ 58.00 |
| 200 | Tool Research and Eng. | 3,147.00 | 4,534.00 | ( 1,387.00) |
| 100 | Nat'l Health Ent. | 615.00 | 1,724.00 | ( 1,109.00) |
| 100 | Botany Ind. | 541.00 | 1,105.00 | ( 564.00) |
| 100 | Datatron Processing | 336.00 | 529.00 | ( 193.00) |
| 200 | Castleton Ind. | 814.00 | 1,479.00 | ( 665.00) |
| 100 | Computer Equipment | 492.00 | 1,219.00 | ( 727.00) |
| 100 | Computer Equipment | 984.00 | 2,463.00 | ( 1,479.00) |
| 100 | Computer Inv. | 857.00 | 1,648.00 | ( 791.00) |
| 100 | Computer Inv. | 830.00 | 1,661.00 | ( 831.00) |
| 100 | Adams Russell | 492.00 | 1,194.00 | ( 702.00) |
| 100 | Cinerama Inc. | 432.00 | 967.00 | ( 535.00) |
| 100 | Summit Org. | 358.00 | 840.00 | ( 482.00) |
| 100 | Summit Org. | 480.00 | 840.00 | ( 361.00) |
| 100 | Itel Corp. | 1,685.00 | 1,660.00 | 25.00 |
| 100 | Asamere Oil Co., Ltd. | 1,512.00 | 1,507.00 | 5.00 |
| 100 | Saxon Ind. | 2,078.00 | 2,041.00 | 38.00 |
| 100 | Saxon Ind. | 2,078.00 | 2,041.00 | 38.00 |
| 100 | Telex Corp. | 1,980.00 | 2,269.00 | ( 289.00) |
| 100 | Telex Corp. | 1,980.00 | 2,269.00 | ( 289.00) |
| 100 | Salem Corp. | 1,193.00 | 1,495.00 | ( 302.00) |
| 100 | Equity Funding Corp. | 2,250.00 | 2,584.00 | ( 334.00) |
| 3 Units | General Mtg. Invest. | 3,301.00 | 3,011.00 | 290.00 |
| 200 | Nat'l Health Enterprises | 1,107.00 | 3,499.00 | ( 2,392.00) |
| 100 | Botany Industries | 517.00 | 1,105.00 | ( 589.00) |
| 100 | Computer Equip. | 456.00 | 1,219.00 | ( 763.00) |
| 100 | Technicolor Inc. | 1,403.00 | 2,465.00 | ( 1,062.00) |
| | | | NET LOSS | ($15,274.00) |

FORM **540** RESIDENT

# CALIFORNIA
## INDIVIDUAL INCOME TAX RETURN

TAXABLE **1970** YEAR

For Calendar Year 1970 or Fiscal Year Begun ______ 1970 and Ended ______ 1971

Please Type or Print

| FIRST NAME(S) AND INITIAL(S) | LAST NAME | Your social security number |
|---|---|---|
| SAMUEL AND PHYLLIS | RUBY | 322 12 7997 |

| PRESENT HOME ADDRESS (Number and street, or rural route) | COUNTY | Spouse's social security number |
|---|---|---|
| 16250 Bircher | Los Angeles | 349 18 1420 |

| CITY, TOWN OR POST OFFICE | STATE | ZIP CODE | Your occupation |
|---|---|---|---|
| Granada Hills | California | 91344 | Self-Employed |

NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING: Self-Employed

Spouse's occupation: Housewife

S C M B P A

NAME AND ADDRESS ON 1969 CALIFORNIA RETURN. IF SAME AS ABOVE, WRITE "SAME". IF NONE FILED, GIVE REASON.
11346 Montgomery Avenue Granada Hills, Calif.

Adjusted gross income on 1970 Federal Return $ 8,284.97
If different from line 11, below, explain in Part VII, page 2.

**Filing Status (check one)**
1. [ ] Single
2. [X] Married, filing joint return
3. [ ] Married, filing separate return—spouse's name:
4. [ ] Unmarried "head of household"—Complete Part I, page 2

ATTACH REMITTANCE HERE

**Income** — If joint return, include all income of both husband and wife

| | Line | Amount |
|---|---|---|
| 5. Wages, salaries, tips, etc. (before payroll deductions) if more than two employers, attach schedule (Employer's name / Where employed (city and state)) | 5 | |
| 6. Dividends. Enter total here (also list in Schedule B (540), Part I, if total is over $100) | 6 | 20.60 |
| 7. Interest. Enter total here (also list in Schedule B (540), Part II, if total is over $100) | 7 | |
| 8. Other income (from page 2, line 30) | 8 | 8,284.97 |
| 9. Total (add lines 5, 6, 7 and 8) | 9 | 8,305.57 |
| 10. Adjustments to income (from page 2, line 35) | 10 | |
| 11. Adjusted gross income (subtract line 10 from line 9) | 11 | 8,305.57 |

**Your Tax, and Credits**

- If you do not itemize deductions AND line 11 is under $10,000, find your tax in Tax Table in instructions. Enter tax on line 12.
- If you itemize deductions OR line 11 is $10,000 or more, go to Part IV on page 2 to figure tax.

| | Line | Amount |
|---|---|---|
| 12. Tax from (check one): Tax Table [ ], Tax Computation (page 2, Part IV) [X], or Schedule G (540) [ ] | 12 | 51.00 |
| 13. Exemption credits (from page 2, line 43) | 13 | 82.00 |
| 14. Tax liability (subtract line 13 from line 12) | 14 | None |
| 15. Total other credits (from page 2, line 49) | 15 | |
| 16. Net tax liability (subtract line 15 from line 14—If $1.00 or less, enter "zero") | 16 | None |

**Balance Due or Refund**

| | Line | Amount |
|---|---|---|
| 17. 1970 California estimated tax payment or credit from 1969 (if any). If none, enter "zero" | 17 | |
| 18. Balance due—if any (subtract line 17 from line 16) PAY IN FULL WITH RETURN | 18 | None |
| 19. Overpayment—if any (subtract line 16 from line 17) OVERPAYMENT | 19 | |
| 20. Portion of line 19 you wish to apply on 1971 estimated tax | 20 | |
| 21. Refund—if any (subtract line 20 from line 19) REFUND | 21 | |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Do not write in these spaces: T P I T

**Sign here** ▶ Your signature—if filing jointly, BOTH must sign ______ Date ______
▶ Spouse's signature ______ Date ______

▶ Signature of preparer other than taxpayer ______
Address LAMBERT-MARKELL, 16633 VENTURA BLVD. ENCINO, CALIF. 91316 Date ______

**Make Remittance Payable to FRANCHISE TAX BOARD—Mail to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95814.**

**PART I—Head of Household**—If claimed, answer the following questions *(See Instructions)*

Check one: ☐ Never married ☐ Final divorce/dissolution Date ______ ☐ Separate maintenance Date ______ ☐ Widow(er) Date ______

Individual who qualified you as head of household:

Name ______ Relationship ______ Age ______ Gross income $ ______

Is this person married? ______ If yes, did he or she file a joint return with spouse? ______ Did this person qualify as your dependent for the calendar year 1970? ______ Did this person reside in your home for the entire taxable year? ______ If not, explain circumstances ______

Total amount necessary to maintain household $ ______ How much did you contribute $ ______

**PART II—Other Income**

| | | | |
|---|---|---|---|
| 22. Business income (or loss) (attach Schedule C (540)) | 22 | 8,284 | 97 |
| 23. Sale or exchange of property (attach Schedule D (540)) | 23 | (1,000 | 00) |
| 24. Pensions and annuities (Attach Schedule E (Form 540)) | 24 | | |
| 25. Rents and royalties (Attach Schedule E (Form 540)) | 25 | | |
| 26. Partnerships (Attach Schedule E (Form 540)) | 26 | | |
| 27. Estates or trusts (Attach Schedule E (Form 540)) | 27 | | |
| 28. Farm income (or loss) (attach Schedule F (540)) | 28 | | |
| 29. Miscellaneous income (state nature and source) | 29 | | |
| 30. Total (add lines 22 through 29). Enter here and on page 1, line 8 | 30 | 7,284 | 97 |

**PART III—Adjustments to Income**

| | | | |
|---|---|---|---|
| 31. "Sick pay" if included on page 1, line 5 (attach statement) | 31 | | |
| 32. Moving expenses (attach statement) | 32 | | |
| 33. Employee business expense (attach statement) | 33 | | |
| 34. Military exclusion (maximum $1,000—$500 if separate return of husband or wife) | 34 | | |
| 35. Total adjustments (add lines 31 through 34). Enter here and on page 1, line 10 | 35 | | |

**PART IV—Tax Computation**—If you do not use Tax Table or Income Averaging (Schedule G (540))

| | | | |
|---|---|---|---|
| 36. Adjusted gross income (from page 1, line 11) | 36 | 7,305 | 57 |
| 37. If you itemize deductions, enter total from Schedule A (540), line 31. If you do not itemize deductions, and line 36 is $10,000 or more, enter (a) $1,000, if single, or married person filing separate return (b) $2,000, if head of household, or married couple filing joint return | 37 | 2,745 | 44 |
| 38. Taxable income (subtract line 37 from line 36) | 38 | 4,539 | 33 |
| 39. Tax from Tax Rate Schedule in Instructions. Enter here and on page 1, line 12 | 39 | 51 | 00 |

**PART V—Exemption Credits**

| | | | |
|---|---|---|---|
| 40. Single—$25. Married couple or head of household—$50 | 40 | 50 | 00 |
| 41. Blind ☐ Yourself ☐ Your spouse—$8 for each box checked | 41 | | |
| 42. Dependents—Do not list yourself, your spouse, or person who qualifies you as head of household. NAME (and address if different from yours): Fred, Brian, Elisa, Thomas — RELATIONSHIP: children. Number of dependents listed 4 × $8 | 42 | 32 | 00 |
| 43. Total exemption credits (add lines 40, 41 and 42). Enter here and on page 1, line 13 | 43 | 82 | 00 |

**PART VI—Credit for Net Income Tax Paid to Another State**—Attach copy of "other state" return—and **Retirement Income Credit**

| | | | |
|---|---|---|---|
| 44. Income derived from sources within State of ______ and also taxable by California | 44 | | |
| 45. California adjusted gross income (from page 1, line 11) | 45 | | |
| 46. California tax liability (from page 1, line 14) | 46 | | |
| 47. Credit limitation—line 44 ÷ line 45 ______% (100% maximum) × line 46 (cannot exceed tax paid other state) | 47 | | |
| 48. Retirement income credit (attach Schedule R (540)) | 48 | | |
| 49. Total (add lines 47 and 48). Enter here and on page 1, line 15 | 49 | | |

**PART VII—Reconciliation to Federal Return**—If adjusted gross income on Federal return is different from line 11, page 1, explain below

Dividend Exclusion



45149-400 7-70 13,000M OSP

SCHEDULE A FORM 540

# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE 19 70 YEAR

Name as shown on Form 540: Samuel and Phyllis Ruby

Social Security Number: 322 12 7997

**Itemized vs. Standard Deduction**—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife, if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| Item | Line | Amount |
|---|---|---|
| 1. One half (but not more than $150) of insurance premiums for medical care | 1 | |
| 2. Medicine and drugs | 2 | |
| 3. Enter 1% of adjusted gross income shown on Form 540 | 3 | |
| 4. Subtract line 3 from line 2 (if less than zero, enter zero) | 4 | |
| 5. Other medical and dental expenses. Include balance of insurance premiums for medical care not deducted on line 1 (attach schedule) | 5 | |
| 6. **Total**—(Add lines 4 and 5) | 6 | |
| 7. Enter 3% of adjusted gross income shown on Form 540 | 7 | |
| 8. Subtract line 7 from line 6 (if less than zero, enter zero) | 8 | |
| 9. **Total**—(Add lines 1 and 8) ► | 9 | 150 00 |
| **Child Adoption Expense** | | |
| 10. Total expenses paid or incurred—Attach itemized list | 10 | |
| 11. Enter 3% of adjusted gross income shown on Form 540 | 11 | |
| 12. Subtract line 11 from line 10—See instructions for maximum limitations ► | 12 | |
| **Taxes** | | |
| 13. Real estate | 13 | |
| 14. State and local gasoline | 14 | |
| 15. General sales | 15 | |
| 16. Auto license—Excess of registration and weight fees (see instructions) | 16 | |
| 17. Personal property | 17 | |
| 18. State disability insurance (SDI)—Employer private disability plans do not qualify | 18 | |
| 19. Other (specify) | 19 | |
| 20. **Total taxes**—(Add lines 13 through 19) ► | 20 | 663 26 |
| **Contributions** | | |
| 21. Cash—Including checks, money orders, etc. (itemize) | 21 | |
| 22. Total cash contributions | 22 | |
| 23. Other than cash (see instructions). Enter total here | 23 | |
| 24. **Total**—Add lines 22 and 23—Maximum deduction may not exceed 20% of adjusted gross income ► | 24 | 280 00 |
| **Interest Expense** | | |
| 25. Home mortgage | 25 | |
| 26. Installment purchases | 26 | |
| 27. Other (itemize) | 27 | |
| 28. **Total**—(Add lines 25, 26 and 27) ► | 28 | 1,552 18 |
| **Miscellaneous Deductions** | | |
| 29. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize) | 29 | |
| 30. Total miscellaneous deductions ► | 30 | 100 00 |
| 31. **Total deductions**—(Add lines 9, 12, 20, 24, 28 and 30). Enter total here and on Form 540, page 2, in space provided S/A | 31 | 2,745 44 |

(Rev. 1970)

*Schedule B on reverse*

SCHEDULE C FORM 540

# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

TAXABLE 19 70 YEAR

**Attach this schedule to your income tax return, Form 540 or 540NR** — **Partnerships, joint ventures, etc., must file on Form 565**

Name as shown on Form 540 or 540NR: Samuel and Phyllis Ruby — Social Security Number: 322 12 7997

A. Principal business activity: Food; product ______
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name: Snack Bar

C. Federal employer identification number: 95-2651578

D. Business location: 5418 Van Nuys Boulevard (Number and street or rural route) Van Nuys, (City—post office) California (State) 91401 (ZIP code)

E. Indicate method of accounting: [X] cash; [ ] accrual; [ ] other (describe) ______

F. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? [ ] Yes [X] No. If "yes," attach explanation.

G. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? [ ] Yes [X] No

| | | |
|---|---|---|
| 1. Gross receipts or gross sales $______ Less: Returns and allowances $______ | | $ |
| 2. Inventory at beginning of year (If different than last year's closing inventory attach explanation) | | |
| 3. Merchandise purchased $______, less cost of any items withdrawn from business for personal use $______ | | |
| 4. Cost of labor (do not include salary paid to yourself) | | |
| 5. Material and supplies | | |
| 6. Other costs (explain in Schedule C-1) | | |
| 7. Total of lines 2 through 6 | | SCHEDULE ATTACHED |
| 8. Inventory at end of this year | | |
| 9. **Cost of goods sold and/or operations** (subtract line 8 from line 7) | | |
| 10. **Gross profit** (subtract line 9 from line 1) | | |
| **OTHER BUSINESS DEDUCTIONS** | | |
| 11. Depreciation (explain in Schedule C-2) | | |
| 12. Taxes on business and business property (explain in Schedule C-1) | | |
| 13. Rent on business property | | |
| 14. Repairs (explain in Schedule C-1) | | |
| 15. Salaries and wages not included on line 4 (exclude any paid to yourself) | | |
| 16. Insurance | | |
| 17. Legal and professional fees | | |
| 18. Commissions | | |
| 19. Amortization (attach statement) | | |
| 20. Retirement plans, etc. (other than your share) | | |
| 21. Interest on business indebtedness | | |
| 22. Bad debts arising from sales or service | | |
| 23. Losses of business property (attach statement) | | |
| 24. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) | | |
| 25. Other business expenses (explain in Schedule C-1) | | |
| 26. Total of lines 11 through 25 | | |
| 27. **Net profit (or loss)** (subtract line 26 from line 10). Enter here and on page 2, Part II, Form 540 or 540NR | | $ 9,284 97 |

### SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

(Rev. 1970)

SCHEDULE D FORM 540

# CALIFORNIA

## SALES OR EXCHANGES OF PROPERTY

Attach to Form 540 or 540NR

TAXABLE 1970 YEAR

Name as shown on Form 540 or 540NR: Samuel and Phyllis Ruby

Social Security Number: 322 | 12 | 7997

**Part I—CAPITAL ASSETS**

SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

| a. Kind of property (if necessary, attach statement of descriptive details not shown below) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Depreciation allowed (or allowable) since acquisition (attach schedule) | f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | g. Gain or loss (d plus e less f) |
|---|---|---|---|---|---|---|
| 1. | | SCHEDULE ATTACHED | | | | (15,274.00) |

| | |
|---|---|
| 2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries | |
| 3. Enter unused short-term capital loss carryover from preceding taxable years (attach statement) | |
| 4. Net short-term gain (or loss) from lines 1, 2 and 3 | |

LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

| | |
|---|---|
| 5. Enter gain (if any) from line 16, Part II | |
| 6. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries | |
| 7. Enter unused long-term capital loss carryover from preceding taxable years (attach statement) | |
| 8. Net long-term gain (or loss) from lines 5, 6 and 7 | (15,274.00) |
| 9. Combine the amounts shown on lines 4 and 8 and enter the net gain (or loss) here | |
| 10. If line 9 shows a GAIN, enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8) | |
| 11. Subtract line 10 from line 9, Enter here and on line 17, Part III | |
| 12. If line 9 shows a LOSS, enter here and on line 17, Part III the **smallest** of the following: (a) the amount on line 9; (b) the amount of taxable income on Form 540 or 540NR, computed without capital gains and losses; or (c) $1,000 — Carryover Loss (14,274.00) | ( 1,000.00) |

**Part II—SALE OR EXCHANGE OF PROPERTY UNDER SECTIONS 18181–82**

| | |
|---|---|
| 13. Enter gain (if any) from line 22, Part IV | |
| 14. Enter gain (if any) from line 25, Part IV | |
| 15. Enter your share of gain (or loss) of Section 18181–82 items from partnerships and fiduciaries | |
| 16. Net gain (or loss). If GAIN, enter on line 5, Part I; if LOSS, enter on line 29, Part V | |

**PART III—TOTAL NET GAIN OR LOSS FROM SALES OR EXCHANGES OF PROPERTY**

| | |
|---|---|
| 17. Net gain (or loss) from line 10 or 11, Part I | |
| 18. Net gain (or loss) from line 31, Part IV | |
| 19. Total net gain (or loss)—Combine lines 17 and 18. Enter here and on Form 540 or Form 540NR, page 2, Part II, line 23 | |

(Rev. 1970)

*(Schedule continued on reverse)*

IRS 4101 Sepulveda 989-2700
787-0211

Form **1040** Combined with Form 1040A **US** Department of the Treasury / Internal Revenue Service
# Individual Income Tax Return 1969

For the year January 1–December 31, 1969, or other taxable year beginning ............, 1969, ending ............, 19....

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number

Please print or type

Home address (Number and street or rural route) | Your occupation

City, town or post office, State and ZIP code | Spouse's social security number

Enter below name and address used on your return for 1968 (if same as above write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1968 names and addresses. | Spouse's occupation

Your present employer and address

**Your Filing Status—(Check only one)**
- 1 ☐ Single
- 2 ☐ Married filing joint return (even if only one had income)
- 3 ☐ Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here ▶
- 4 ☐ Unmarried Head of Household
- 5 ☐ Surviving widow(er) with dependent child
- 6 ☐ Married filing separate return and spouse is not required to file

**Your Exemptions**

Check boxes for exemptions which apply | Regular | 65 or over | Blind
- 7a Yourself ☐ ☐ ☐
- 7b Spouse (only if her (his) income is included in this return or she (he) had no income) ☐ ☐ ☐ } Enter number of boxes checked ▶

8 First names of your dependent children who lived with you

Enter number ▶

| 9 OTHER DEPENDENTS | (a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side) | (b) Relationship? | (c) Months lived in your home? See page 3 of instr. | (d) $600 or more income? | (e) Support you furnished. If 100% write "ALL." | (f) Support furnished by dependent and others |
|---|---|---|---|---|---|---|
| | | | | | $ | $ ▶ |
| | | | | | | ▶ |

10 Total exemptions from lines 7, 8, and 9 above . . . ▶ 6

**Your Income**

11 Wages, salaries, tips, etc. Attach Forms W-2. If unavailable, explain on back . . . | 11 |

12a Dividends (Total before exclusion) $ 46— (If over $100, list in Sch. B) Less 12b Exclusion $ 200— Balance ▶ | 12c | 0 —

13 Interest (If over $100, list in Schedule B, Part II) . . . | 13 | 1,637 —

14 Other income from Schedule C ☐, Schedule D ☐, Schedule E ☐, Schedule F ☐ . . | 14 |

15a Total (Add lines 11 thru 14) $ 1,637— Less 15b Adjustments (see back) $ 730 , Adjusted Gross Income ▶ | 15c | 907 —

**Your Tax and Surcharge**

A If line 15c is $5,000 or more, go to Schedule T, to figure tax and surcharge. (Omit lines 16a and 16b.)
B Also go to Schedule T, to figure tax and surcharge if you itemize deductions; or claim retirement income credit, foreign tax credit, or investment credit; or if you owe self-employment tax or tax from recomputing prior year investment credit. (Omit lines 16a and 16b.)
C If neither A nor B applies use Tax Tables instead of Schedule T. Complete lines 16a, 16b, and 16c. See paragraph D on back for rules under which the IRS will figure your tax and surcharge.

16a Tax from Tax Table: A ☐, B ☐, or C ☐ (check one) . . | 16a | 0 —
16b Tax surcharge on amount on line 16a (see Page 10 of instr.) . | 16b | 0 —
16c Total add lines 16a and 16b OR enter amount from Schedule T (Form 1040), line 11 . | 16c | 0

**Your Credits**

17 Total Federal income tax withheld (attach Forms W-2) . . | 17 |
18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.) . | 18 |
19 ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439 | 19 |
20 1969 Estimated tax payments (include 1968 overpayment allowed as a credit) | 20 | 90 —
21 Total (add lines 17, 18, 19, and 20) . . . | 21 | 90 —

Make check or money order payable to Internal Revenue Service.

**Balance Due or Refund**

22 If line 16c is larger than line 21, ——▶ enter BALANCE DUE | 22 |
23 If line 21 is larger than line 16c, ——▶ enter OVERPAYMENT | 23 | 90
24 Line 23 to be: (a) Credited on 1970 estimated tax ▶ $ ; (b) Refunded ▶ $ 90 —

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

**Sign here**

Your signature | Date | Signature of preparer other than taxpayer, based on all information of which he has any knowledge. | Date

Spouse's signature (If filing jointly, BOTH must sign even if only one had income) | Address

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Please attach Copy B of Form W-2 here

Please attach Check or Money Order here

**SCHEDULE D (Form 1040)**
U.S. Treasury Department
Internal Revenue Service

# Gains and Losses From Sales or Exchanges of Property

Attach this schedule to your income tax return, Form 1040

**1968**

Name as shown on page 1 of Form 1040 | Social Security Number

## Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

| | a. Kind of property. Indicate security, real estate, or other (Specify) | b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.) | c. How acquired. Enter letter symbol (See instr.) | d. Date acquired (mo., day, yr.) | e. Date sold (mo., day, yr.) | f. Gross sales price | g. Depreciation allowed (or allowable) since acquisition | h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | i. Gain or loss (f plus g less h) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | See Schedule Attached | | | | | | | | (6,359-) |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . .
3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement) . . . . .
4 Net short-term gain (or loss) from lines 1, 2, and 3 . . . . . (6,359-)

**Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)**

5 Enter gain from Part II, line 3 . . . . .

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

Total long-term gross sales price . . [ ]

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . .
6b Enter your share of net long-term gain from small business corporations (Subchapter S) . . . . .
7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)
8 Capital gain dividends (see Form 1040 Instructions, page 5) . . . . .
9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8 . . . . .
10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . . (6,359-)
11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . . . -0-
12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . . . (6,359-)
13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on Form 1040, page 1, ~~line~~ 11b, computed without regard to capital gains or losses; or (c) $1,000 Line 3 Sch T (-0-)

## Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

| | a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale |
|---|---|---|---|---|---|
| 1 | | | | | |
| | | | | | |
| | | | | | |

| f. Depreciation allowed (or allowable) since acquisition: f-1. Prior to January 1, 1962 —OR— Prior to January 1, 1964 | f-2. After December 31, 1961 —OR— After December 31, 1963 | g. Adjusted basis (e less sum of f-1 and f-2) | h. Total gain (d less g) | i. Ordinary gain (lesser of f-2 or h) —OR— (see instructions) | j. Other gain (h less i) |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side . . . . . . . .
3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1 . .

SCHEDULE T (Form 1040)
Department of the Treasury
Internal Revenue Service

# Tax Computation

**Attach this schedule to your income tax return, Form 1040**

1969

Name (as shown on Form 1040) | Social Security Number

PRELIMINARY PROOF

## Tax Computation

1 Your adjusted gross income (from line 15c, Form 1040) . . . . . . 907 —

**Note.**—If your adjusted gross income is less than $5,000 and you choose to take the standard deduction instead of itemizing your deductions, omit lines 2, 3, 4, and 5. Find your tax in the tables on pages 10–12 in the instructions and enter it in line 6a instead of making a percentage rate computation.

2 Enter on the line at the right the amount of your deduction figured under one of the following methods:

—If you itemize deductions, enter the total from Schedule A (Form 1040), line 14

**OR**

—Figure your standard deduction as follows:

(a) Enter 10 percent of line 1 but not more than $1,000 ($500 if married and filing separately) . $

(b) Enter the sum of: $200 ($100 if married and filing separately) plus $100 for each exemption claimed in line 10 of Form 1040, but do not enter more than $1,000 ($500 if married and filing separately) . . . $

Enter the larger of (a) or (b) on the line at the right. If your spouse files a separate return, determine your deduction in the same manner that she (he) has. . . . 1392 —

3 Subtract the amount on line 2 from the amount on line 1 and enter the balance here . . . . . . 0 —

4 Enter number of exemptions claimed on line 10, Form 1040, 6 Multiply this number by $600, and enter the amount on this line . . . . . . 3600 —

5 Subtract the amount on line 4 from the amount on line 3 and enter the balance here. This is your taxable income . . . . . . 0 —

6a Tax: Use the appropriate Tax Rate Schedule on page 9 of instructions to figure your tax on the amount on line 5 . . . . . . 0 —
(Check if tax is from: Tax Table ☐, Tax Rate Schedule ☐, Schedule D ☐, or Schedule G ☐)

6b Tax surcharge. If line 6a is less than $730, find surcharge from tables on page 10 of instructions. If line 6a is $730 or more, multiply amount on line 6a by .05 and enter result. (If you claim retirement income credit, use Schedule R (Form 1040) to figure surcharge.) . . . . . . 0 —

6c Total (add lines 6a and 6b) . . . . . . 0 —

## Special credits

7a Retirement income credit . . . . . .

7b Investment credit . . . . . .

7c Foreign tax credit . . . . . .

7d Total (add lines 7a, 7b, and 7c) . . . . . . 0 —

8 Income tax (subtract line 7d from line 6c) . . . . . . 0 —

9 Self-employment tax (from Schedule SE (Form 1040), line 13) . . . . . . 0 —

10 Tax from recomputing prior-year investment credit (attach statement) . . . . . .

11 Total tax (add lines 8, 9, and 10). Enter here and on line 16c, Form 1040 (make no entries on line 16a or 16b, Form 1040) . . . . . . 0 —

☆ U.S. GOVERNMENT PRINTING OFFICE : 1969—O-337-051

**SCHEDULE B (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Dividends and Interest Income Schedule

**1969**

Attach this schedule to your income tax return, Form 1040

Name (as shown on page 1 of Form 1040) | Social Security Number

## PART I—Dividends Income

1 Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

PRELIMINARY PROOF

Total line 1

2 Capital gain distributions (see page 5 of instructions)

3 Nontaxable distributions (see page 5 of instructions)

4 Total (add lines 2 and 3)

5 Dividends before exclusion (line 1 less 4—not less than zero). Enter here and on Form 1040, line 12, in space provided

## PART II—Interest Income (list payers and amounts below)

Earnings from savings and loan associations and credit unions

| | | |
|---|---|---|
| (W) | Liberty Federal Savings & Loan Assoc. of Chicago | 525 — |
| (W) | " " " | 395 — |
| (W) | " " " | 159 — |
| (W) | " | 46 — |

Other Interest (on bank deposits, bonds, tax refunds, etc.)

| | | |
|---|---|---|
| (W) | Central National Bank of Chicago | 513 — |

Total interest income. Enter here and on line 13 . . 1637 —

**SCHEDULE A (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Itemized Deductions

**Attach this schedule to your income tax return, Form 1040**

1969

Name (as shown on Form 1040) | Social Security Number

**Itemized Deductions**—You have a choice between two deduction methods. You can either itemize your actual deductions or take a standard deduction. Deductions may be itemized for charitable and other contributions, interest expense, medical expense, certain taxes, casualty losses, child care, and other items described in the instructions on back. If you take the standard deduction, you will get an amount equal to 10 percent of the income you report on line 15c of Form 1040, but not less than $200 plus $100 for each exemption claimed on line 10 of Form 1040 (subtract $100 if married and filing separately). The maximum standard deduction is $1,000 ($500 if married and filing separately). If you choose to itemize your deductions, fill in the appropriate spaces below.

PRELIMINARY PROOF

**Medical and dental expense (not compensated by insurance or otherwise)** for medicine and drugs, doctors, dentists, nurses, hospital care, medical insurance premiums, etc.

| | |
|---|---|
| **1 One half of insurance premiums for medical care (but not more than $150)** | 150 — |
| 2 Medicine and drugs | 48 |
| 3 Enter 1% of line 15c, Form 1040 | 9 — |
| 4 Subtract line 3 from line 2 (not less than zero) | 39 — |
| 5 Itemize other medical, dental expenses (Include balance of insurance premiums not deducted on line 1) | |
| Hosp. Ins Prems | 200 — |
| Dr. Reis | 60 — |
| Dr. Strauss | 42 — |
| Dr. Mendel | 406 — |
| Dr. Robinson | 25 — |
| Dr. Fox (Eye Exam) (Brian, Fredy Sam) | 75 — |
| Weiner Optical (4 Pair Glasses) | 92 — |
| 6 Total (add lines 4 and 5) | 939 — |
| 7 Enter 3% of line 15c, Form 1040 | 27 — |
| 8 Subtract line 7 from line 6 | 912 — |
| **9 Total** (line 1 plus line 8) ▶ | 1,062 |

**Taxes.**—

| | |
|---|---|
| Real estate | |
| State and local gasoline | 22 — |
| General sales (See page 15 of instructions) | 108 — |
| State and local income | |
| Personal property | |
| **10 Total taxes** ▶ | 130 — |

**Contributions.**—Cash—including checks, money orders, etc. (Itemize)

| | |
|---|---|
| Boy & | 15 — |
| Girl Scouts of Amer | 15 — |
| Catholic Charities | 10 — |
| **11a** Total cash contributions | 40 — |
| **11b** Other than cash (see instructions for required statement). Enter total of such items here | |
| **11c** Carryover from prior years (see instructions on back) | |
| **11d Total contributions** (add lines 11a, 11b, and 11c—see instructions for limitation) ▶ | 40 — |

**Interest expense**—

| | |
|---|---|
| Home mortgage | |
| Installment purchases | |
| Other (Itemize) | |
| Auto Loan Devon BK | 120 — |
| Sears | 15 — |
| **12 Total interest expense** ▶ | 135 — |

**Miscellaneous deductions** for child care, alimony, union dues, casualty losses, etc. See instructions.

| | |
|---|---|
| 1968 Income Tax Preparation | 25 — |
| **13 Total miscellaneous** ▶ | 25 — |

**14 Total deductions** (add lines 9, 10, 11d, 12, and 13—enter on Schedule T (Form 1040), line 2) ▶ 1,392 —

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1969 Samuel and Phyllis Ruby
11346 Montgomery
Granada Hills, Calif.

All Stocks Acquired "A"

To be attached to and made part of U.S. Individual Income Tax Form 1040, 1969

| SHARES | DESCRIPTION | DATE ACQUIRED | DATE SOLD | SALE PRICE | PURCHASE PRICE | GAIN (LOSS) |
|---|---|---|---|---|---|---|
| | E. F. HUTTON and Co. | | | | | |
| 200 | MERCANTILE INDUSTRIES | 10-68 | 1-69 | 3,303- | 2,994- | 309- |
| 200 | BOTANY INDUSTRIES | 11-68 | 2-69 | 4,010- | 3,726- | 284- |
| 200 | MIDWESTERN FINANCIAL | 10-68 | 2-69 | 1,466- | 1,832- | (366-) |
| 200 | MIDWESTERN FINANCIAL | 10-68 | 2-69 | 1,416- | 1,832- | (416-) |
| 200 | VTR, INC. | 3-69 | 5-69 | 5,325- | 4,458- | 867- |
| | McDONNELL & Co. | | | | | |
| 100 | WESTBURY FASHIONS | 8-68 | 2-69 | 943- | 853- | 90- |
| 100 | IMPERIAL CORP. of AMER. | 8-68 | 6-69 | 1,672- | 1,749- | (77-) |
| | GOODBODY & Co. | | | | | |
| 100 | VOLUME MERCHANDISE | 11-68 | 1-69 | 2,563- | 2,645- | 82- |
| 300 | PENNSYLVANIA ENG. CORP. | 12-68 | 1-69 | 4,646- | 3,809- | 837- |
| 200 | BOTANY INDUSTRIES | 11-68 | 2-69 | 4,010- | 3,726- | 284- |
| 200 | CINERAMA, INC. | 1-69 | 2-69 | 2,627- | 2,438- | 189- |
| 200 | HENRY'S DRIVE-IN | 2-69 | 10-69 | 2,463 | 828- | (1,635-) |
| 200 | PENTRON ELECTRONICS Co. | 10-69 | 10-69 | 875- | 873- | 2- |
| 100 | POLYCHROME CORP. | 3-69 | 10-69 | 1,672- | 2,002- | (330-) |
| 200 | NYTRONICS, INC. | 1-69 | 11-69 | 3,320- | 4,660- | (1,340-) |
| | COGAN-BERLIND-WEILL-LEVITT | | | | | |
| 100 | HELENE CURTIS INDUSTRIES | 12-68 | 10-69 | 1,338- | 2,153- | (815-) |
| 100 | ALLIED ARTISTS PICTS | 3-69 | 10-69 | 1,078- | 1,257- | (179-) |
| 100 | VANGUARD INT., INC. | 9-68 | 10-69 | 671- | 1,219- | (548-) |
| 100 | TELEVISION MFG. AMER | 12-68 | 10-69 | 362- | 739- | (377-) |
| 100 | NYTRONICS, INC. | 6-69 | 11-69 | 1,647- | 1,989- | (342-) |
| 100 | DIVERSIFIED IND. | 6-69 | 12-69 | 1,722- | 2,431- | (709-) |
| | BACHE & Co. | | | | | |
| 100 | UNITED PIECE & DYE WKS. | 8-68 | 1-69 | 2,314- | 2,343- | (29-) |
| 100 | SIBONEY CORP. | 1-69 | 2-69 | 609- | 588- | 21- |
| 100 | SIBONEY CORP. | 1-69 | 2-69 | 609- | 600- | 9- |
| 400 | MIDWESTERN FINANCIAL | 8-68 | 2-69 | 2,932- | 4,220- | (1,288-) |
| 100 | GENERAL BATTERY & CERAMIC | 1-69 | 5-69 | 1,623- | 1,484- | 139- |
| 100 | GSC ENTERPRISES, INC. | 2-69 | 5-69 | 979- | 739- | 240- |
| 100 | IMPERIAL CORP. of AMER. | 8-68 | 6-69 | 1,573- | 1,749- | (176-) |
| 200 | GENERAL BATTERY & CERAMIC | 6-69 | 10-69 | 3,394- | 2,893- | 501- |
| 100 | TOOL RESEARCH & ENG. | 6-69 | 10-69 | 2,464- | 2,267- | 197- |
| 100 | NYTRONICS | 2-69 | 12-69 | 1,276- | 3,059- | (1,783-) |
| | TOTAL | | | 64,902- | 68,155- | (6,357-) |

69

Samuel and [illegible]
11346 MONTGOMERY
GRANADA HILLS, CALIF

To be attached and made a part of U.S. Individual Income Tax Form 1040 1969
The below listed expenses are in connection with Schedule D

INTEREST PAID ON MARGIN ACCOUNTS

| | |
|---|---|
| BACHE & Co. | 137 — |
| McDONNELL & Co. | 145 — |
| COGAN-BERLIND-WEILL-LEVITT | 74 — |
| GOODBODY & Co. | 176 — |
| E. F. HUTTON & Co. | 51 — |
| TOTAL INTEREST | 583 — |
| BOOKS, PERIODICALS & SERVICES | 47 — |
| AUTO EXPENSE 6,000 MILES | |
| LESS PERSONAL 5,000 MILES | |
| BUSINESS MILES at 10¢ per 1,000 MILES | 100 — |
| TOTAL EXPENSES | 730 — |

Form **1040** Combined with Form 1040A **US** Department of the Treasury / Internal Revenue Service **Individual Income Tax Return** **1969**

For the year January 1–December 31, 1969, or other taxable year beginning ________, 1969, ending ________, 19__

Please print or type

Co 322-12-7997 349-18-1420 Do36
SAMUEL + PHYLLIS RUBY
11346 MONTGOMERY AVE
GRANADA HILLS, CALIF 91344

Your social security number: 322 | 12 | 7997
Your occupation: Slf-Employed
Spouse's social security number: 349 | 18 | 1420
Spouse's occupation: Hsewf

Enter below name and address used on your return for 1968 (if same as above write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1968 names and addresses.
Samuel + Phyllis Ruby - 6123 N. Hoyne - Chicago, Ill 60645

Name and address of employer at time of filing: Self

**Your Filing Status—(Check only one)**

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separate return and spouse is not filing a return

**Your Exemptions**

Check boxes for exemptions which apply — Regular / 65 or over / Blind

7a Yourself . . . . ☒ ☐ ☐
7b Spouse (applies only if line 2 or line 6 is checked) . . . ☒ ☐ ☐ — Enter number of boxes checked ▶ 2

8 First names of your dependent children who lived with you
FRED - BRIAN - ELISA - THOMAS — Enter number ▶ 4

| 9 OTHER DEPENDENTS | (a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side) | (b) Relationship | (c) Months lived in your home. See instructions, B-2. | (d) $600 or more income? | (e) Support you furnished. If 100% write "ALL." | (f) Support furnished by dependent and others | |
|---|---|---|---|---|---|---|---|
| | | | | | $ | $ | ▶ |
| | | | | | | | ▶ |

10 Total exemptions from lines 7, 8, and 9 above . . . ▶ 6

**Your Income**

11 Wages, salaries, tips, etc. (Attach Form W-2 to back. If unavailable, explain on back) . — 11: 0 —

12a Dividends [Total before exclusion] $ 46 — [See item 2 on 1040-1] 12b Less Exclusion $ 200 — Balance ▶ 12c: 0 —

13 Interest (Enter total here and if over $100, also list in Schedule B, Part II) . . . . — 13: 1,637 —

14 Other income: Total from attached schedules (check schedules used—C ☐, D ☒, E ☐, F ☐) . — 14: 0 —

15a Total [Add lines 11, 12c, 13 & 14] $ 1637 — 15b Less Adjustments [See 1040-1] $ 730 — Adjusted Gross Income ▶ 15c: 907 —

**Your Tax and Surcharge**

- If line 15c is $5,000 or more, go to Schedule T, to figure tax and surcharge. (Omit lines 16 and 17.)
- Go to Sch. T to figure tax and surcharge if you itemize deductions; or claim retirement income credit, foreign tax credit, or investment credit; or if you owe self-employment tax or tax from recomputing prior year investment credit. (Omit lines 16 and 17.)
- If neither of above two items applies, go to Tax Tables instead of Sch. T. Complete lines 16, 17, & 18.

See 1040-1 for rules under which the IRS will figure your tax and surcharge.

16 Tax from Tax Table (see tables on T-2 and T-3) . . . . — 16: 0 —
17 Tax surcharge on line 16 (see T-1 for tax surcharge tables) . — 17: 0 —
18 Enter total of lines 16 and 17 OR amount from Schedule T, line 18, if applicable (check if from Tax Table A ☐, B ☐, C ☐; Tax Rate Sch. ☐, Sch. D ☐, or Sch. G ☐) . — 18: 0

**Your Credits**

19 Total Federal income tax withheld (attach Forms W-2 to back) — 19
20 Excess F.I.C.A. tax withheld (two or more employers—see R-2) . . . — 20
21 ☐ Nonhighway Federal gasoline tax, Form 4136; ☐ Reg. Inv., Form 2439 — 21
22 1969 Estimated tax payments (include 1968 overpayment allowed as a credit) — 22: 90 —
23 Total (add lines 19, 20, 21, and 22) — 23: 90 —

Make check or money order payable to Internal Revenue Service.

**Balance Due or Refund**

24 If line 18 is larger than line 23, enter BALANCE DUE. Pay in full with return ▶ 24
25 If line 23 is larger than line 18, enter OVERPAYMENT ▶ 25: 90 —
26 Line 25 to be: (a) Credited on 1970 estimated tax ▶ $ ; (b) Refunded ▶ $ 90

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

**Sign here**

Your signature ________ Date
Spouse's signature (If filing jointly, BOTH must sign even if only one had income)
Signature of preparer other than taxpayer, based on all information of which he has any knowledge. ________ Date
Address

Please attach Copy B of Form W-2 to back
Please attach Check or Money Order here

**SCHEDULE A (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Itemized Deductions

▶ See instructions on A-1 and A-2.
▶ If you use this schedule, attach it to Form 1040.

**1969**

Name as shown on Form 1040: Samuel & Phyllis Ruby

Social Security Number: 322 | 12 | 7997

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| | | |
|---|---|---|
| 1 One half of insurance premiums for medical care (but not more than $150) | 150 | — |
| 2 Medicine and drugs | 48 | — |
| 3 Enter 1% of line 15c, Form 1040 | 9 | — |
| 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | 39 | — |
| 5 Itemize other medical and dental expenses (include balance of insurance premiums for medical care not deducted on line 1) | | |
| Hosp. Ins. Prems. | 200 | — |
| Dr. Reis | 60 | — |
| Dr. Strauss | 42 | — |
| Dr. Mendel | 406 | — |
| Dr Robinson | 25 | — |
| Dr. Fox (Eye Exam) (Fred, Brian, Samuel) | 75 | — |
| Weiner Optical (4 pair Glasses) | 92 | — |
| 6 Total (add lines 4 and 5) | 939 | — |
| 7 Enter 3% of line 15c, Form 1040 | 27 | — |
| 8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero) | 912 | — |
| 9 **Total deductible medical and dental expenses** (add lines 1 and 8) ▶ | 1,062 | — |

**Taxes.**

| | | |
|---|---|---|
| Real estate | | |
| State and local gasoline | 22 | — |
| General sales (see sales tax tables) | 108 | — |
| State and local income | | |
| Personal property | | |
| **10 Total taxes** ▶ | 130 | — |

**Contributions.**—Cash—including checks, money orders, etc. (Itemize)

| | | |
|---|---|---|
| Boy Scouts of Amer. | 15 | — |
| Girl Scouts of Amer. | 15 | — |
| Catholic Charities | 10 | — |
| 11 Total cash contributions | 40 | — |
| 12 Other than cash (see instructions on A-1 for required statement). Enter total for such items here | | |
| 13 Carryover from prior years (see instructions on A-2) | | |
| 14 **Total contributions** (add lines 11, 12, and 13—see instructions on A-2 for limitation) ▶ | 40 | — |

**Interest expense**

| | | |
|---|---|---|
| Home mortgage | | |
| Installment purchases | | |
| Other (Itemize) | | |
| Auto Loan Devon Bank | 120 | 00 |
| Sears | 15 | 00 |
| **15 Total interest expense** ▶ | 135 | — |

**Miscellaneous deductions** for child care, alimony, union dues, casualty losses, etc. (see instructions on A-2)

| | | |
|---|---|---|
| 1968 Income Tax Preparation | 25 | — |
| **16 Total miscellaneous deductions** ▶ | 25 | — |
| **17 TOTAL ITEMIZED DEDUCTIONS** (add lines 9, 10, 14, 15, and 16—enter here and on Schedule T, line 2) ▶ | 1,392 | — |

**SCHEDULE B (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Dividend and Interest Income

**1969**

▶ See instructions on B–1
▶ If you use this schedule, attach it to Form 1040

Name as shown on Form 1040: SAMUEL + PHYLLIS RUBY

Social Security Number: 322 12 7997

## PART I—Dividend Income

1 Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

2 Total of line 1

3 Capital gain distributions (see instructions on B–1)

4 Nontaxable distributions (see instructions on B–1)

5 Total (add lines 3 and 4)

6 Dividends before exclusion (subtract line 5 from line 2). Enter here and on Form 1040, line 12a

## PART II—Interest Income

1 Earnings from savings and loan associations and credit unions (list payers and amounts)

| | |
|---|---|
| (W) LIBERTY FEDERAL SAVINGS & LOAN ASSOC. of CHGO | 525 – |
| (W) " " " | 395 – |
| (W) " " " | 158 – |
| (W) " " " | 46 – |

2 Other interest on bank deposits, bonds, tax refunds, etc. (list payers and amounts)

| | |
|---|---|
| (W) CENTRAL NAT'L BK of CHGO | 513 – |

3 Total interest income. Enter here and on Form 1040, line 13 — 1,637 –

**SCHEDULE D (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Sales or Exchanges of Property

▶ See instructions on D–1 and D–2.
▶ If you use this schedule, attach it to Form 1040.

**1969**

Name as shown on Form 1040: SAMUEL + PHYLLIS RUBY

Social Security Number: 322 12 7997

**Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months**

| | a. Kind of property. Indicate security, real estate, or other (Specify) | b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.) | c. How acquired. Enter letter symbol (See instr.) | d. Date acquired (mo., day, yr.) | e. Date sold (mo., day, yr.) | f. Gross sales price | g. Depreciation allowed (or allowable) since acquisition | h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | i. Gain or loss (f plus g less h) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | SEE SCHEDULE ATTACHED | | | | | | | | (6,359-) |

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries

3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)

4 Net short-term gain (or loss) from lines 1, 2, and 3 . . . . (6,359-)

**Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)**

5 Enter gain from Part II, line 3

Total long-term gross sales price

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries

6b Enter your share of net long-term gain from small business corporations (Subchapter S)

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)

8 Capital gain dividends

9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . (6,359-)

11 IF LINE 10 SHOWS A GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . . 0–

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . . (6,359-)

13 IF LINE 10 SHOWS A LOSS—Enter here and in Part IV, line 1, the smallest of: (a) line 10; (b) line 3, Sch. ., (line 15c, Form 1040, if tax table used) computed without capital gains or losses; or (c) $1,000 . . . . 0–

**Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions on D–1 for definitions)**

**Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.**

| | a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale |
|---|---|---|---|---|---|
| 1 | | | | | |

| f-1. Prior to January 1, 1962 —OR— Prior to January 1, 1964 | f-2. After December 31, 1961 —OR— After December 31, 1963 | g. Adjusted basis (e less sum of f-1 and f-2) | h. Total gain (d less g) | i. Ordinary gain (lesser of f-2 or h) —OR— (see instructions) | j. Other gain (h less i) |
|---|---|---|---|---|---|
| | | | | | |

(f. Depreciation allowed (or allowable) since acquisition)

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side

3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1

ULE T
1040)
of the Treasury
enue Service

# Tax Computation

# 1969

▷ **If no entry is made** on line 14, line 16, or line 17, keep this for your records
▷ **If entry is made** on line 14, line 16, or line 17, attach to form 1040

shown on Form 1040 SAMUEL & PHYLLIS RUBY

Social Security Number 322 12 7997

| | |
|---|---|
| adjusted gross income (from line 15c, Form 1040) | 907 — |
| :—If your adjusted gross income is less than $5,000 and you choose to take the standard deduction ad of itemizing your deductions, omit lines 2, 3, 4, and 5. Find your tax in the appropriate table B on T–2 or C on T–3). **Enter tax on line 6 below.** | |
| r on the line at the right the amount of your deduction figured under one of the following nods: you itemize deductions, enter the total from Schedule A, line 17 **OR** gure your standard deduction as follows: (1) Enter 10 percent of line 1 but do not enter more than $1,000 ($500 if married and filing separately) $ (2) Enter the sum of: $200 ($100 if married and filing separately) plus $100 for each exemption claimed in line 10 of Form 1040, but do not enter more than $1,000 ($500 if married and filing separately) $ — Enter the larger of b(1) or b(2) on the line at the right. If your spouse files a separate return, determine your deduction in the same manner that she (he) has. | 1,392 — |
| tract the amount on line 2 from the amount on line 1 and enter the balance here | 0 — |
| er number of exemptions claimed on line 10, Form 1040, 6. Multiply this number by $600, and er the amount here | 3600 — |
| tract the amount on line 4 from the amount on line 3 and enter the balance here. This is your able income. Figure tax on this amount by using the appropriate Tax Rate Schedule (I, II, or III) on | 0 — |
| . **Enter tax on line 6 below** | 0 — |
| | 0 |
| ou claim the retirement income credit, enter amount from Schedule R, line 12, here | 0 — |
| tract line 7 from line 6 | |
| surcharge. If line 8 is less than $735, find surcharge from tax surcharge tables on T–1. If line 8 is 35 or more, multiply amount on line 8 by .10 and enter result here | 0 — |
| | 0 — |
| **tal (Add lines 6 and 9)** | |
| tirement income credit from Schedule R, line 17 (attach Schedule R) | |
| vestment credit (attach Form 3468) | |
| reign tax credit (attach Form 1116) | 0 — |
| **tal credits (add lines 11, 12, and 13)** | 0 — |
| **come tax (subtract line 14 from line 10)** | 0 — |
| **elf-employment tax (attach Schedule SE)** | 0 — |
| **ax from recomputing prior-year investment credit (attach Form 4255)** | 0 — |
| otal tax (add lines 15, 16, and 17). Enter here and on line 18, Form 1040 (make no entry on line 16 r 17, Form 1040). Attach Sch. T to Form 1040 only if you made an entry on line 14, 16, or 17 above | 0 — |

**ne Averaging.**—If your income has ased substantially this year, it may your advantage to figure your tax e surcharge under the "averaging od." Obtain Schedule G from an nal Revenue Service office for full ls.

**native Tax.**—It will usually be to advantage to use the alternative tax ır net long-term capital gain exceeds net short-term capital loss, or if you a net long-term capital gain only, and are filing (a) a separate return with ole income exceeding $26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $52,000, or (c) as a head of household with taxable income exceeding $38,000.

**Line 9—Tax Surcharge.**—The rate for the calendar year 1969 is 10 percent. The tax surcharge is an addition to the regular income tax. See the Tax Surcharge Tables on T–1.

**Credit for Foreign Taxes and Tax-Free Covenant Bonds.**—You may claim these credits only if you itemize deductions. To claim tax-free covenant bonds credit, enter the amount of credit above line 14, and write "covenant bonds" to left of the entry.

**Line 16—Self-Employment Tax.**—Enter amount shown on line 9, Part III, Schedule SE.

**Line 17—Tax From Recomputing Prior Year Investment Credit.**—Enter the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of property. Attach Form 4255.

NS
ded by the
ns. This is
ule T. Also

| 7 | | |
|---|---|---|
| | If 8 or more there is no tax | |
| | 10% | Minimum |
| | $0 0 | $0 0 |
| | 0 0 0 0 | 0 0 0 0 |
| | 0 0 0 0 | 0 0 0 0 |
| | 0 0 0 0 | 0 0 0 0 |
| | 0 0 0 0 | 0 0 0 0 |
| | 0 0 0 0 | 0 0 0 0 |
| | 0 0 0 0 | 0 0 0 0 |
| | 0 0 0 0 | 0 0 0 0 |
| | 0 0 0 0 | 0 0 0 0 |
| | 0 0 0 0 | 0 0 0 0 |
| | 0 0 0 0 | 0 0 0 0 |
| | 0 0 0 0 | 0 0 0 0 |
| 11 18 25 32 | 0 0 0 0 | 0 0 0 0 |
| 39 46 53 60 | 0 0 0 0 | 0 0 0 0 |
| 67 74 81 89 | 0 0 1 7 | 0 0 0 4 |
| 96 04 11 19 | 14 20 26 33 | 11 18 25 32 |
| 26 | 39 | 39 |

T–3

Goodbody & Co 1970
Dividends
20.60

Interest

18.24
18.37
18.48
23.23
18.09
8.45
2.76
2.76
3.48
1.00
1.71
2.69
1.06

36-2586182
The Stanley-Oliver Mfg. Co.
1001 S. California Ave.
Chicago, Ill. 60612

Type or print EMPLOYER'S identification number, name, and address above.

# WAGE AND TAX STATEMENT 1968

*Copy C—For employee's records*

| FEDERAL INCOME TAX INFORMATION | | | SOCIAL SECURITY INFORMATION | |
|---|---|---|---|---|
| Federal income tax withheld | Wages paid subject to withholding in 1968 [1] | Other compensation paid in 1968 [2] | F.I.C.A. employee tax withheld [3] | Total F.I.C.A. wages paid in 1968 [4] |
| 156.00 | 2,250.00 | | 99.00 | 2,250.00 |

EMPLOYEE'S social security number ▷▷ 322 12 7997

Samuel D. Ruby
6123 N. Hoyne Ave.
Chicago, Ill. 60645

Type or print EMPLOYEE'S name and address (including ZIP code) above.

[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

[2] Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.

[3] The social security (F.I.C.A.) rate of 4.4% includes .6% for Hospital Insurance Benefits and 3.8% for old-age, survivors, and disability insurance.

[4] Includes tips reported by employee. If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Federal Income Tax Information," but not more than $7,800.

Uncollected Employee Tax on Tips . . . . $

FORM W-2—U.S. Treasury Department, Internal Revenue Service

Copy

# Form 1040 U.S. Individual Income Tax Return 1968

U.S. Treasury Department, Internal Revenue Service for the year January 1–December 31, 1968, or other taxable year beginning ..................., 1968, ending ..................., 19......

*Please print or type*

| First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number |
|---|---|---|
| Samuel and Phyllis | Ruby | 322 12 7997 |
| Home address (Number and street or rural route): 6123 N. Hoyne | | Your occupation: Self-employed |
| City, town or post office, and State: Chicago Illinois | ZIP code: 60645 | Spouse's social security number: 349 18 1420 |

Enter below name and address used on your return for 1967 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses.
Same

Spouse's occupation: Housewife

Your present employer and address: Self-employed

**Your Filing Status—check only one:**

- 1a ☐ Single
- 1b ☒ Married filing joint return (even if only one had income)
- 1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here ..........
- 1d ☐ Unmarried Head of Household
- 1e ☐ Surviving widow(er) with dependent child

**Your Exemptions** — Regular / 65 or over / Blind

- 2a Yourself . . . ☒ ☐ ☐
- 2b Spouse . . . ☒ ☐ ☐ — Enter number of boxes checked ▷ 2
- 3a First names of your dependent children who lived with you Fred, Brian, Elisa, Thomas — Enter number ▷ 4
- 3b Number of other dependents (from page 2, Part I, line 3)
- 4 Total exemptions claimed . . . . . . . . ▷ 6

| Section | Line | Description | Line | Amount |
|---|---|---|---|---|
| Income (If joint return include all income of both husband and wife) | 5 | Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation | 5 | 2,250 00 |
| | 6 | Other income (from page 2, Part II, line 8) | 6 | 5,869 40 |
| | 7 | Total (add lines 5 and 6) | 7 | 8,119 40 |
| | 8 | Adjustments to income (from page 2, Part III, line 5) | 8 | 716 83 |
| | 9 | Total income ("adjusted gross income") (subtract line 8 from line 7) | 9 | 7,402 57 |
| Find tax from table —OR— | 10 | If you do not itemize deductions and line 9 is under $5,000, find tax in tables on pages 12–14 of instructions. Omit lines 11a, b, c, or d. Enter tax on line 12a. | 10 | |
| Figure tax using tax rate schedules | 11a | If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is $5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) $200 ($100 if married and filing separate return) plus $100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to $1,000 ($500 if married and filing separately). | 11a | 740 26 |
| | 11b | Subtract line 11a from line 9. Enter balance on this line | 11b | 6,662 31 |
| | 11c | Multiply total number of exemptions on line 4, above, by $600 | 11c | 3,600 00 |
| | 11d | Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12a. | 11d | 3,062 31 |
| Your Tax, Credits, and Payments | 12a | Tax (Check if from: Tax Table ☐, Tax Rate Schedule ☒, Sch. D ☐, or Sch. G ☐) | 12a | 460 59 |
| | 12b | Tax surcharge. If line 12a is less than $734, find surcharge from tables on page 10 of instructions. If line 12a is $734 or more, multiply amount on line 12a by .075 and enter result. (If you claim retirement income credit, use Schedule B (Form 1040) to figure surcharge.) | 12b | 26 00 |
| | 12c | Total (add lines 12a and 12b) | 12c | 486 59 |
| | 13 | Total credits (from page 2, Part V, line 4) | 13 | 11 55 |
| | 14a | Income tax (subtract line 13 from line 12c) | 14a | 475 04 |
| | 14b | Tax from recomputing prior year investment credit (attach statement) | 14b | — |
| | 15 | Self-employment tax (Schedule C-3 or F-1) | 15 | — |
| | 16 | Total tax (add lines 14a, 14b, and 15) | 16 | 475 04 |
| | 17 | Total Federal income tax withheld (attach Forms W-2) — 156 00 | 17 | |
| | 18 | Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.) | 18 | |
| | 19 | ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439 | 19 | |
| | 20 | 1968 Estimated tax payments (include 1967 overpayment allowed as a credit) | 20 | |
| | 21 | Total (add lines 17, 18, 19, and 20) | 21 | 156 00 |
| Balance Due or Refund | 22 | If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return | 22 | 319 04 |
| | 23 | If payments (line 21) are larger than tax (line 16), enter Overpayment | 23 | |
| | 24 | Amount of line 23 you wish credited to 1969 Estimated Tax | 24 | |
| | 25 | Subtract line 24 from 23. Apply to: ☐ U.S. Savings Bonds, with excess refunded or ☐ Refund only | 25 | |

Make check or money order payable to Internal Revenue Service.

Please attach Copy B of Form W-2 here

Please attach Check or Money Order here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

**Sign here**

Your signature ............ Date

Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

Signature of preparer other than taxpayer ............ Date

Address

c69—16—80139—1

## Part I Exemptions Complete only for dependents claimed on line 3b, page 1

| | (a) NAME (If more space is needed attach schedule) | (b) Relationship | (c) Months lived in your home. If born or died during year write "B" or "D" | (d) Did dependent have income of $600 or more? | (e) Amount YOU furnished for dependent's support. If 100% write "ALL" | (f) Amount furnished by OTHERS including dependent. |
|---|---|---|---|---|---|---|
| 1 | | | | | $ | $ |
| 2 | | | | | | |

3 Total number of dependents listed above. Enter here and on page 1, line 3b . . . ▷

## Part II Income from sources other than wages, etc.

**1a** Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

Sun Elect 20.00 Heu Ind. 15.00
Coburn 52.50 Massey Ferg. 41.58
Atlas 20.00 Eastern Air 12.52
Diversified Metals 6.00
All (H)

| | | | |
|---|---|---|---|
| Total line 1a . . . ▷ | | | 167 58 |
| 1b Exclusion (see instructions). | 100 00 | | |
| 1c Capital gain distributions (see page 5 of instructions). | | | |
| 1d Nontaxable distributions (see page 5 of instructions). | | | |
| 1e Total (add lines 1b, 1c, and 1d) . . . | | | 100 00 |
| 1f Taxable dividends (line 1a less line 1e—not less than zero) . . . ▷ | | | 67 58 |

**Interest** (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (on bank deposits, bonds, tax refunds, etc.)

Devon Bank 15.60

| | |
|---|---|
| 2 Total interest income . . . ▷ | 15 60 |
| 3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B) . | |
| 4 Business income or loss (attach Schedule C) . . | |
| 5 Sale or exchange of property (attach Schedule D) . | 5,036 22 |
| 6 Farm income or loss (attach Schedule F) . . . | |

**Miscellaneous income** (state nature and source)

Business Loan
Oliver J. Isenberg 750.00

| | |
|---|---|
| 7 Total miscellaneous income . . . ▷ | 750 00 |
| 8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7) . Enter here and on page 1, line 6 . . . ▷ | 5 869 40 |

## Part III Adjustments to income

| | |
|---|---|
| 1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement) . | |
| 2 Moving expenses (attach Form 3903) . . | |
| 3 ~~Employee business expense (attach Form 2106 or other statement)~~ See Schedule . . | 716 83 |
| 4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE) . | |
| 5 TOTAL ADJUSTMENTS (lines 1 through 4). Enter here and on page 1, line 8 . . ▷ | 716 83 |

## Part IV Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

| | |
|---|---|
| 1 One-half of insurance premiums for medical care (but not more than $150) . . . | |
| 2 Total cost of medicine and drugs . . . | |
| 3 Enter 1% of line 9, page 1 . . . . | |
| 4 Subtract line 3 from line 2 (not less than zero) | |
| 5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1) . . . | |
| 6 Total (add lines 4 and 5) . . . . | |
| 7 Enter 3% of line 9, page 1 . . . . | |
| 8 Subtract line 7 from line 6 (not less than zero) . | |
| 9 Total (add lines 1 and 8) . . . ▷ | |

Contributions.—Cash—including checks, money orders, etc. (itemize)

| | |
|---|---|
| 10 Total cash contributions . . . . | |
| 11 Other than cash (see instructions for required statement). Enter total of such items here . | |
| 12 Carryover from prior years (see page 7 of instr.) | |
| 13 Total contributions (add lines 10, 11, and 12—see instructions for limitation) ▷ | |

| | |
|---|---|
| Taxes.—Real estate . . . . . | |
| State and local gasoline . . . . | |
| General sales (see page 15 of instructions) . | |
| State and local income . . . . | |
| Personal property . . . . . | |
| 14 Total taxes . . . . . ▷ | |

Interest expense.—Home Mortgage . . .

Installment purchases . . . . .

Other (itemize)

15 Total interest expense . . . . ▷

Miscellaneous deductions.—(see page 8 of instructions)

| | |
|---|---|
| 16 Total miscellaneous . . . . ▷ | |
| 17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a. ▷ | |

## Part V Credits

| | |
|---|---|
| 1 Retirement income credit (Schedule B) . | |
| 2 Investment credit (Form 3468) . . . . | 11 55 |
| 3 Foreign tax credit (Form 1116) . . . . | |
| 4 TOTAL CREDITS (for page 1, line 13) . ▷ | 11 55 |

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 6 of instructions.

PREPARED BY..............
DATE..............
CHECKED:
FOOTINGS BY..............
EXTENSIONS BY..............
SENIOR..............

Samuel and Phyllis Ruby
6123 N. Hoyne
Chicago, Illinois

To be attached to and made a part of U.S. Individual Income Tax Form 1040, 1968

Part III

The below listed expenses are in connection with my Schedule D.

| | | | |
|---|---|---|---|
| Interest paid on margin accounts to: | | | |
| McDonald | | 131 07 | |
| E.F. Hutton | | 15 38 | |
| Rothschild | | 28 84 | |
| Bache | | 79 29 | |
| Total Interest | | | 254 58 |
| Book, Periodials and Services | | | 127 75 |
| Auto | | | |
| Miles Travelled | 6000 | | |
| Less Personal | 4500 | | |
| Business | 1500 | | |
| at 10¢ | | | 150 00 |
| Telephone | | | 96 00 |
| Rent - Use of 1/4 of room | | | 72 00 |
| Desk and Book Case $165.00 at 10 years | | | 16 50 |
| Total Expenses | | | $716 83 |

(Adjustments To Income)

PREPARED BY..............
DATE..............
CHECKED:
FOOTINGS BY..............
EXTENSIONS BY..............
SENIOR..............

Samuel and Phyllis Ruby
6123 N. Hoyne
Chicago, Illinois

To be attached to and made a part of U.S. Individual Income Tax Form 1040, 1968

Part III

The below listed expenses are in connection with my Schedule D.

| | | | |
|---|---|---|---|
| Interest paid on margin accounts to: | | | |
| McDonald | | 131 07 | |
| E.F. Hutton | | 15 38 | |
| Rothschild | | 28 84 | |
| Bache | | 79 29 | |
| Total Interest | | | 254 58 |
| Book, Periodicals and Services | | | 127 75 |
| Auto | | | |
| Miles Travelled | 6000 | | |
| Less Personal | 4500 | | |
| Business | 1500 | | |
| at 10¢ | | | 150 00 |
| Telephone | | | 96 00 |
| Rent - Use of 1/4 of room | | | 72 00 |
| Desk and Book Case $165.00 at 10 years | | | 16 50 |
| Total Expenses (Adjustments To Income) | | | $ 716 83 |

**SCHEDULE D (Form 1040)**
U.S. Treasury Department
Internal Revenue Service

# Gains and Losses From Sales or Exchanges of Property

Attach this schedule to your income tax return, Form 1040

**1968**

Name as shown on page 1 of Form 1040: Samuel and Phyllis Ruby

Social Security Number: 322 | 12 | 7997

## Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

| a. Kind of property. Indicate security, real estate, or other (Specify) | b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.) | c. How acquired. Enter letter symbol (See Instr.) | d. Date acquired (mo., day, yr.) | e. Date sold (mo., day, yr.) | f. Gross sales price | g. Depreciation allowed (or allowable) since acquisition | h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | i. Gain or loss (f plus g less h) |
|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | |
| | See Schedule Attached | | | | | | | 5,036.22 |

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . .

3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement) . . . . .

4 Net short-term gain (or loss) from lines 1, 2, and 3 . . . . . 5,036.22

**Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)**

5 Enter gain from Part II, line 3 . . . . .

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

Total long-term gross sales price . .

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . .

6b Enter your share of net long-term gain from small business corporations (Subchapter S) . . . . .

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . . .

8 Capital gain dividends (see Form 1040 Instructions, page 5) . . . . .

9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8 . . . . .

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . . 5,036.22

11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . . .

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . . . 5,036.22

13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on Form 1040, page 1, line 11b, computed without regard to capital gains or losses; or (c) $1,000 . . . . .

## Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

D

**Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.**

| a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale |
|---|---|---|---|---|
| 1 | | | | |

| f. Depreciation allowed (or allowable) since acquisition: f-1. Prior to January 1, 1962 —OR— Prior to January 1, 1964 | f-2. After December 31, 1961 —OR— After December 31, 1963 | g. Adjusted basis (e less sum of f-1 and f-2) | h. Total gain (d less g) | i. Ordinary gain (lesser of f-2 or h) —OR— (see instructions) | j. Other gain (h less i) |
|---|---|---|---|---|---|
| | | | | | |

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side . . . . .

3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1 . .

Form **1040** **U.S. Individual Income Tax Return** U.S. Treasury Department Internal Revenue Service for the year January 1–December 31, 1967, or other taxable year beginning ............, 1967, ending ............, 19...... **1967**

First name and initial (if joint return, use first names and middle initials of both): Samuel and Phyllis
Last name: Ruby
Your social security number: 322 12 2997

Home address (Number and street or rural route): 6123 N. Hoyne
Your occupation: Engineer

City, town or post office, and State: Chicago, Illinois
ZIP code:
Spouse's social security number: 349 18 1420

Enter below name and address used on your return for 1966 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1966 names and addresses. Same
Spouse's occupation: Housewife

Your present employer and address: Stanley-Oliver Mfg Co. Chicago, Illinois

Spouse's present employer and address, if joint return

**Your Filing Status**—check only one:

- 1a ☐ Single
- 1b ☒ Married filing joint return (even if only one had income)
- 1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here ............
- 1d ☐ Unmarried Head of Household
- 1e ☐ Surviving widow(er) with dependent child

**Your Exemptions**

| | Regular | 65 or over | Blind | Enter number of boxes checked |
|---|---|---|---|---|
| 2a Yourself | ☒ | ☐ | ☐ | 2 |
| 2b Spouse | ☒ | ☐ | ☐ | |

3a First names of your dependent children who lived with you: Fred, Brian, Elisa, Thomas — Enter number ▷ 4

3b Number of other dependents (from page 2, Part I, line 3) ▷

4 Total exemptions claimed ▷ 6

| Section | Line | Description | Line | Amount |
|---|---|---|---|---|
| Income (If joint return include all income of both husband and wife) | 5 | Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation | 5 | 6,750 00 |
| | 6 | Other income (from page 2, Part II, line 8) | 6 | (3 36) |
| | 7 | Total (add lines 5 and 6) | 7 | 6,746 64 |
| | 8 | Adjustments to income (from page 2, Part III, line 5) | 8 | |
| | 9 | Total income (subtract line 8 from line 7) | 9 | 6,746 64 |
| Find tax from table | 10 | If you do not itemize deductions and line 9 is less than $5,000, find your tax from tables in instructions. Do not use lines 11a, b, c, or d. **Enter tax on line 12.** | 10 | |
| —OR— Figure tax using tax rate schedules | 11a | If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is $5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) $200 ($100 if married and filing separate return) plus $100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to $1,000 ($500 if married and filing separately). | 11a | 1,186 28 |
| | 11b | Subtract line 11a from line 9 | 11b | 5,560 36 |
| | 11c | Multiply total number of exemptions on line 4, above, by $600 | 11c | 3,600 00 |
| | 11d | Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) **Enter tax on line 12.** | 11d | 1,960 36 |
| Your Tax, Credits, and Payments | 12 | Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see lines 11a–11d) | 12 | 288 05 |
| | 13 | Total credits (from page 2, Part V, line 4) | 13 | |
| | 14a | Income tax (subtract line 13 from line 12) | 14a | 288 05 |
| | 14b | Tax from recomputing prior year investment credit (attach statement) | 14b | |
| | 15 | Self-employment tax (Schedule C-3 or F-1) | 15 | |
| | 16 | Total tax (add lines 14a, 14b, and 15) | 16 | 288 05 |
| | 17 | Total Federal income tax withheld (attach Forms W-2) — 17: 349 60 | | |
| | 18 | Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.) — 18: | | |
| | 19 | ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439 — 19: | | |
| | 20 | 1967 Estimated tax payments (include 1966 overpayment allowed as a credit) — 20: | | |
| | 21 | Total (add lines 17, 18, 19, and 20) | 21 | 349 60 |
| Balance Due or Refund | 22 | If payments (line 21) are less than tax (line 16), enter Balance Due. **Pay in full with this return** | 22 | |
| | 23 | If payments (line 21) are larger than tax (line 16), enter Overpayment | 23 | 61 55 |
| | 24 | Amount of line 23 you wish credited to 1968 Estimated Tax | 24 | |
| | 25 | Subtract line 24 from 23. Apply to: ☐ U.S. Savings Bonds, with excess refunded or ☒ Refund only | 25 | 61 55 |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

**Sign here** ▷ Your signature ............ Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Signature of preparer other than taxpayer: Samuel [illegible] 3/1/68 Date

Address: 9241 [illegible] Skokie Ill

Please attach Copy B of Form W-2 here

Please attach Check or Money Order here

659—16—79838-1

**SCHEDULE D (Form 1040)**
U.S. Treasury Department
Internal Revenue Service

# Gains and Losses From Sales or Exchanges of Property

Attach this schedule to your income tax return, Form 1040

**1967**

Name and address as shown on page 1 of Form 1040
Samuel and Phyllis Ruby, 6123 N. Hoyne, Chicago, Illinois

## Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

| | a. Kind of property. Indicate security, real estate, or other (Specify) | b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.) | c. How acquired. Enter letter symbol (See instr.) | d. Date acquired (mo., day, yr.) | e. Date sold (mo., day, yr.) | f. Gross sales price | g. Depreciation allowed (or allowable) since acquisition | h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | i. Gain or loss (f plus g less h) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Stock | Zero Mfg | A | 9-29-67 | 10-16-67 | 3935.92 | — | 4483.26 | (547.34) |
| | Stock | Pike Corp | A | 9-27-67 | 10-16-67 | 2,600.25 | — | 2694.81 | (94.56) |

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . .

3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement) . . . .

4 Net short-term gain (or loss) from lines 1, 2, and 3 . . . . . (641.90)

**Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)**

5 Enter gain from Part II, line 3 . . . .

| a | b | c | d | e | f | g | h | i |
|---|---|---|---|---|---|---|---|---|
| Stock | Beth Steel | A | 2-65 | 9-67 | 5538.56 | | 5504.07 | 34.49 |
| Stock | AMF | A | 6-63 | 9-67 | 2269.95 | | 1,873.50 | 396.45 |
| Stock | Jupiter | A | 4-63 | 10-67 | 559.73 | | 537.25 | 22.48 |

Total long-term gross sales price . .

6 Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . .

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . .

8 Capital gain dividends (see Form 1040 Instructions, page 6) . . . .

9 Net long-term gain (or loss) from lines 5, 6, 7, and 8 . . . . . 453.42

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . (188.48)

11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . .

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . .

13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on page 1, line 11b, Form 1040, computed without regard to capital gains and losses; or (c) $1,000 . . (188.48)

## Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

D

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

| | a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale |
|---|---|---|---|---|---|
| 1 | | | | | |

| f. Depreciation allowed (or allowable) since acquisition: f-1. Prior to January 1, 1962 —OR— Prior to January 1, 1964 | f-2. After December 31, 1961 —OR— After December 31, 1963 | g. Adjusted basis (e less sum of f-1 and f-2) | h. Total gain (d less g) | i. Ordinary gain (lesser of f-2 or h) —OR— (see instructions) | j. Other gain (h less i) |
|---|---|---|---|---|---|
| | | | | | |

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side . . . . .

3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1 . .

16—79725—1

## Part I Exemptions — Complete only for dependents claimed on line 3b, page 1

| (a) NAME (if more space is needed attach schedule) | (b) Relationship | (c) Months lived in your home. If born or died during year write "B" or "D" | (d) Did dependent have income of $600 or more? | (e) Amount YOU furnished for dependent's support. If 100% write "ALL" | (f) Amount furnished by OTHERS including dependent. |
|---|---|---|---|---|---|
| 1 | | | | $ | $ |
| 2 | | | | | |

3 Total number of dependents listed above. Enter here and on page 1, line 3b . . . ▶

## Part II Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

| | |
|---|---|
| Bethlehem Steel (H) | 168.75 |
| Amer. Mch. & Found. (H) | 67.50 |

| | | |
|---|---|---|
| Total line 1a . . . . . . ▶ | | 236 25 |
| 1b Exclusion (see instructions). | 100 00 | |
| 1c Capital gain distributions (see page 6 of instructions). | | |
| 1d Nontaxable distributions (see page 6 of instructions). | | |
| 1e Total (add lines 1b, 1c, and 1d) . . . . . | | 100 00 |
| 1f Taxable dividends (line 1a less line 1e—not less than zero) . . . . . ▶ | | 136 25 |

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (banks, bonds, tax refunds, etc.)

| | |
|---|---|
| 1st Natl. Bank of Lincolnwood | 48.82 |

| | |
|---|---|
| 2 Total interest income . . . . . ▶ | 48 82 |
| 3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B) . | |
| 4 Business income or loss (attach Schedule C) . . | |
| 5 Sale or exchange of property (attach Schedule D) . | (188 48) |
| 6 Farm income or loss (attach Schedule F) . . . | |

Miscellaneous income (state nature and source)

| | |
|---|---|
| 7 Total miscellaneous income . . . . ▶ | |
| 8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6 . . ▶ | (3 36) |

## Part III Adjustments to income

| | |
|---|---|
| 1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement) . | |
| 2 Moving expenses (attach Form 3903) . . | |
| 3 Employee business expense (attach Form 2106 or other statement) . . . . . | |
| 4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE) . | |
| 5 TOTAL ADJUSTMENTS (lines 1 through 4). Enter here and on page 1, line 8 . . ▶ | |

## Part IV Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

| | |
|---|---|
| 1 One-half (but not more than $150) of insurance premiums for medical care . . | 114 72 |
| 2 Total cost of medicine and drugs . . . | |
| 3 Enter 1% of line 9, page 1 . . . . . . | |
| 4 Subtract line 3 from line 2 (not less than zero) | |
| 5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1) . . | 686 72 |
| 6 Total (add lines 4 and 5) . . . . . | 686 72 |
| 7 Enter 3% of line 9, page 1 . . . . . | 202 41 |
| 8 Subtract line 7 from line 6 (not less than zero) . | 484 31 |
| 9 Total (add lines 1 and 8) . . . . . ▶ | 599 03 |

Contributions.—Cash—including checks, money orders, etc. (itemize)

| | |
|---|---|
| Misc. Charities | 25.00 |
| J.H. | 16.00 |
| U.S.Y. | 20.00 |

| | |
|---|---|
| 10 Total cash contributions . . . . . . | |
| 11 Other than cash (see instructions for required statement). Enter total of such items here . | |
| 12 Carryover from prior years (see page 8 of instr.) | |
| 13 Total contributions (add lines 10, 11, and 12—see instructions for limitation) ▶ | 61 00 |

| | |
|---|---|
| Taxes.—Real estate . . . . . . . . | |
| State and local gasoline . . . . . | 40 00 |
| General + Furn. sales (see page 15 of instructions) . | 175 00 |
| State and local income . . . . . . | |
| Personal property . . . . . . . | |
| 14 Total taxes . . . . . . . . . . ▶ | 215 00 |

Interest expense.—Home Mortgage . . .

Other (itemize)

| | |
|---|---|
| Reynolds | 210.87 |
| Froehling | 4.38 |
| Misc. | 39.00 |
| 15 Total interest expense . . . . . ▶ | 254 25 |

Miscellaneous deductions.—(see page 9 of instructions)

| | |
|---|---|
| Work Tools | 57.00 |
| 16 Total miscellaneous . . . . . . . ▶ | 57 00 |
| 17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a. ▶ | 1,186 28 |

## Part V Credits

| | |
|---|---|
| 1 Retirement income credit (Schedule B) . | |
| 2 Investment credit (Form 3468) . . . . | |
| 3 Foreign tax credit (Form 1116) . . . . | |
| 4 TOTAL CREDITS (for page 1, line 13) . ▶ | |

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 7 of instructions.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1967—O-260-001

c59—16—79323—1

36-2586182
The Stanley-Oliver Mfg. Co.
1001 S. California Ave.
Chicago, Ill. 60612

Type or print EMPLOYER'S identification number, name, and address above.

# WAGE AND TAX STATEMENT 1967

*Copy C—For employee's records*

| FEDERAL INCOME TAX INFORMATION | | | SOCIAL SECURITY INFORMATION | |
|---|---|---|---|---|
| Federal income tax withheld | Wages[1] paid subject to withholding in 1967 | Other compensation[2] paid in 1967 | F.I.C.A. employee tax withheld[3] | Total F.I.C.A. wages[4] paid in 1967 |
| 349.60 | 6,750.00 | | 290.40 | 6,600.00 |

Type or print EMPLOYEE'S social security number: 322 12 7997

Samuel D. Ruby
6123 N. Hoyne Ave.
Chicago, Ill. 60645

Type or print EMPLOYEE'S name and address (including ZIP code) above.

[1] Includes tips reported by employee. This amount is before payroll deductions or "sick pay" exclusion.

[2] Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.

[3] The social security (F.I.C.A.) rate of 4.4% includes .5% for Hospital Insurance Benefits and 3.9% for old-age, survivors, and disability insurance.

[4] Includes tips reported by employee. If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Federal Income Tax Information," but not more than $6,600.

Uncollected Employee Tax on Tips . . . . $..................

FORM W-2—U.S. Treasury Department, Internal Revenue Service

16—79067-1

# JFK ASSASSINATION COLLECTION
## IDENTIFICATION FORM

Agency: HSCA
Record Number: 7310093

Record Series: NUMBERED FILES

Agency File Number: 004876

Originator: ~~Citizen~~ Ruby, Samuel

From: Ruby, Samuel ........................................R

To: ........................................R

Title: ........................................R

Date: 1-24-78

Pages: 169

Subjects:

1. Ruby, Sam ........................................R
2. ~~Income Tax Returns~~ ........................................R
3. Ruby, Jack, Background Associates and Relatives R
4. ........................................R
5. ........................................R
6. ........................................R

Document Type : Other Textual

Classification: (U) C S T

Restrictions: Open 1A 1B 1C 2 (3) 4 5 D

Current Status: O (P) X

Date of Last Review: / /93

Opening Criteria:

Comments: w/ cover letter

Box #: 102 Folder Title:

RESIDENT **540**

# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR **1976**

**LACE PREADDRESSED LABEL HERE, If available.** (Correct name and address, if necessary)
nter social security number(s) only if incorrect or not shown on label.

Check One: ☒ Calendar Year ☐ Fiscal Year Ending ______ 1977

FOR PRIVACY NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS

NAME (If joint return, give first names and initials of both): Samuel + Phyllis — LAST NAME: Ruby

Your Social Security Number: [redacted]

PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route): 16250 Bircher ST

Spouse's Social Security Number: [redacted]

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE: Granada Hills CA

OCCUPATION: Yours S/E — Spouse's S/E

**FILING STATUS** (Check Only One)

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Separate return of married person—Enter spouse's social security number and full name here
4 ☐ Head of Household—Enter name of qualifying individual ______
5 ☐ Widow(er) with dependent child (Year spouse died 197__)

**EXEMPTION CREDITS**

| | | | |
|---|---|---|---|
| 6 | **Personal** { If line 1 or 3 checked, enter $25 / If line 2, 4 or 5 checked, enter $50 } | 6 | 50.00 |
| 7 | **Dependents** — Do not list the person who qualifies you as head of household: Elisa, Thomas. Total Number 2 × $8 | 7 | 16.00 |
| 8 | **Blind** (see instructions) Number of blind exemptions ______ × $8 | 8 | 00 |
| 9 | **Total exemption credits** (add lines 6, 7 and 8) Enter here and on line 20 | 9 | 66.00 |

| | | | |
|---|---|---|---|
| 10 | **Wages, salaries, tips and other employee compensation** (Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 10) | 10 | Ø |
| 11 | **Dividends—before federal exclusion.** Enter total (if over $400, complete and attach Schedule B(540)) | 11 | Ø |
| 12 | **Interest.** Enter total (if over $400, complete and attach Schedule B(540)) | 12 | 5195 |
| 13 | **Income other than wages, dividends and interest** (from line 48) | 13 | 2546 |
| 14 | **Total** (add lines 10, 11, 12 and 13) | 14 | 7741 |
| 15 | **Adjustments to income** (from line 55) | 15 | Ø |
| 16 | **Adjusted gross income** (subtract line 15 from line 14) | 16 | 7741 |

- **If you do NOT itemize deductions AND line 16 is under $15,000, find tax in Tax Table and enter on line 19.**
- **If you itemize deductions OR line 16 is $15,000 or more, complete lines 17 and 18.**

| | | | |
|---|---|---|---|
| 17 | **Deductions: Itemized** (from line 63) **OR STANDARD** ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked) | 17 | 5686 |
| 18 | **Taxable income** (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 | 18 | 2055 |
| 19 | **Tax from** (check one) ☐ Tax Table ☒ Tax Rate Schedule ☐ Income Averaging Schedule (G or G-1) | 19 | 23 |
| 20 | **Total exemption credits** (from line 9, above) | 20 | 66 |
| 21 | **Tax liability** (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) | 21 | -0- |
| 22 | **Other credits** (from line 68—Including Special Low Income Tax Credit) | 22 | |
| 23 | **Net tax liability** (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) | 23 | -0- |
| 24 | **Other taxes** (from line 71) | 24 | |
| 25 | **Total tax liability** (add lines 23 and 24) | 25 | -0- |
| 26 | **Total California income tax withheld** (attach W-2 or W-2P to face of this return) | 26 | Ø |
| 27 | **Renter's credit**—if you lived in rented property on March 1, 1976, complete Part 1 on page 2 | 27 | Ø |
| 28 | **1976 California estimated tax payments** | 28 | |
| 29 | **Excess California SDI tax withheld** (see instructions) | 29 | |
| 30 | **Total Credits** | 30 | -0- |
| 31 | If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Mail return to: FRANCHISE TAX BOARD, SACRAMENTO, CA 95867 — PAY IN FULL → | 31 | -0- |
| 32 | If line 25 is smaller than line 30, enter amount OVERPAID | 32 | -0- |
| 33 | Amount of line 32 to be **REFUNDED TO YOU.** Allow at least six weeks. Mail return to: FRANCHISE TAX BOARD, P.O. BOX 13-540, SACRAMENTO, CA 95813 | 33 | -0- |
| 34 | Amount of line 32 to be credited on your 1977 ESTIMATED TAX | 34 | |

Do not write in these spaces: P / E / M / A / R

If you do **NOT** want State income tax forms and instructions mailed to you next year, check here ☐ *See Instructions, Page 9*

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**SIGN** ▷ Your signature ______ Date ______ ▷ Preparer's signature (other than taxpayer) [redacted] Date ______

ATTACH COPY 2 OF FORM W-2 HERE

ATTACH HERE

...te social security number on check or money order.

## PART I – Renter's Credit – All questions must be answered

| | | | | |
|---|---|---|---|---|
| 35 | Did you, on March 1, 1976, live in rented property which was your principal residence? | ☐ Yes | ☑ No | If no, you may not claim this credit |
| 36 | Was the property you rented exempt from property tax? | ☐ Yes | ☐ No | If yes, you may not claim this credit |
| 37 | Did you live with any other person who claimed you as a dependent for income tax purposes? | ☐ Yes | ☐ No | If yes, you may not claim this credit |
| 38 | Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? | ☐ Yes | ☐ No | If yes, see page 3 of instructions |

## PART II – Other Income

| | | | |
|---|---|---|---|
| 39 | Business income (or loss) (attach Schedule C(540)) | 39 | 3546 |
| 40 | Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) | 40 | (1000) |
| 41 | Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) | 41 | |
| 42 | Pensions and annuities (ATTACH SCHEDULE E FORM (540)) | 42 | |
| 43 | Rents and royalties (ATTACH SCHEDULE E FORM (540)) | 43 | |
| 44 | Partnerships (ATTACH SCHEDULE E FORM (540)) | 44 | |
| 45 | Estates and trusts (ATTACH SCHEDULE E FORM (540)) | 45 | |
| 46 | Farm income (or loss) (attach Schedule F(540)) | 46 | |
| 47 | Miscellaneous income | | |
| | (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) — 47a | | |
| | (b) Alimony — 47b | | |
| | (c) Other (state nature and source) — 47c | | |
| | Enter total of lines 47(a), 47(b), and 47(c) | 47 | |
| 48 | Total (add lines 39 thru 47). Enter here and on line 13 | 48 | 2546 |

## PART III – Adjustments to Income

| | | | |
|---|---|---|---|
| 49 | "Sick pay," if included in line 10 (see instructions - attach Form FTB 3805T) | 49 | |
| 50 | Moving expenses (see instructions - attach Form FTB 3805U) | 50 | |
| 51 | Employee business expenses (See instructions - attach Form FTB 3805N) | 51 | |
| 52 | Military exclusion (see instructions) | 52 | |
| 53(a) | Payments to an individual retirement arrangement (attach FTB 3805P) — 53a | | |
| (b) | Payments to a Keogh (H.R. 10) retirement plan — 53b | | |
| (c) | Payments to a self-employed "Defined Benefit Plan" — 53c | | |
| | Enter total of lines 53(a), 53(b), and 53(c) | 53 | |
| 54 | Forfeited interest penalty (see instructions) | 54 | |
| 55 | Total adjustments (add lines 49 thru 54). Enter here and on line 15 | 55 | |

## PART IV – Itemized Deductions

**• Attach Schedule A(540) and enter sub-totals on lines 56 thru 62, below**

| | | | |
|---|---|---|---|
| 56 | Total deductible medical and dental expenses (from Schedule A(540), line 10) | 56 | 1941 |
| 57 | Total taxes (from Schedule A(540), line 17) | 57 | 1128 |
| 58 | Total interest expense (from Schedule A(540), line 20) | 58 | 2517 |
| 59 | Total contributions (from Schedule A(540), line 24) | 59 | 100 |
| 60 | Total casualty loss (from Schedule A(540), line 29) | 60 | 0 |
| 61 | Total miscellaneous deductions (from Schedule A(540), line 33) | 61 | 0 |
| 62 | Total child care and adoption expenses (from Schedule A(540), line 37) | 62 | 0 |
| 63 | Total itemized deductions (add lines 56 thru 62). Enter here and on line 17 | 63 | 5686 |

## PART V – Other Credits – SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW

| | | | |
|---|---|---|---|
| 64 | "Other State" net income tax credit (attach copy of other state return and Schedule S(540)) | 64 | |
| 65 | Retirement income credit (attach Schedule R(540)) | 65 | |
| 66 | Special low income tax credit (see special instructions) | 66 | |
| 67 | Solar energy tax credit (see special instructions) | 67 | |
| 68 | **TOTAL** (add lines 64 thru 67). Enter here and on line 22 | 68 | |

## PART VI – Other Taxes

| | | | |
|---|---|---|---|
| 69 | Tax on preference income (see instructions - attach Schedule P(540) | 69 | |
| 70 | Tax on premature distributions from attached Form FTB 3805P | 70 | |
| 71 | Total (add lines 69 and 70) enter here and on line 24 | 71 | |

## PART VII – Reconciliation to Federal Return – If adjusted gross income on Federal Return is different from line 16, page 1, explain below.

SCHEDULE A FORM 540

# CALIFORNIA
## ITEMIZED DEDUCTIONS
Attach to Form 540

TAXABLE 1976 YEAR

Name as shown on Form 540: S+P Ruby

Social Security Number: [redacted]

A

**USE ONLY IF YOU DO NOT USE THE TAX TABLE OR TAKE THE STANDARD DEDUCTION**

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than $150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of line 16, Form 540
4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)
5. Enter balance of insurance premiums for medical care not entered on line 1
6. Other medical and dental expenses:
   (a) Doctors, dentists, nurses, etc.
   (b) Hospitals
   (c) Other (itemize) SCH
7. **Total**—(Add lines 4, 5, 6a, b, and c)
8. Enter 3% of line 16, Form 540
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)
10. **Total**—(Add lines 1 and 9. Enter here and on Form 540, line 56) — 1941

**Taxes**

11. Auto license—Excess of registration and weight fees (see instructions)
12. Real estate
13. State and local gasoline
14. General Sales
15. Personal property (Boat and Aircraft)
16. Other (itemize) SCH
17. **Total taxes**—(Add lines 11 thru 16. Enter here and on Form 540, line 57) — 1128

**Interest Expense**

18. Home mortgage
19. Other (itemize) SCH
20. **Total**—(Add lines 18 and 19. Enter here and on Form 540, line 58) — 2517

**Contributions**

21(a). Cash contributions for which you have receipts, canceled checks, etc.
(b). Other cash contributions. List donees and amounts SCH
22. Other than cash.—See instructions for required statement
23. Carryover from 1974 & subsequent years – See instructions
24. **Total**— (Add lines 21a thru 23. Maximum deduction may not exceed **20%** of adjusted gross income. Enter here and on Form 540, line 59) — 100

**Casualty or Theft Loss(es)**

NOTE: If you had **more than one loss**, omit lines 25 through 28—See instructions for guidance

25. Loss before insurance reimbursement
26. Insurance reimbursement
27. Subtract line 26 from line 25, Enter difference (If less than zero, enter zero)
28. Enter $100 or amount on line 27, whichever is smaller
29. Casualty or theft loss (subtract line 28 from line 27. Enter here and on Form 540, line 60) — 0

**Miscellaneous Deductions**

30. Alimony paid to:
31. Employment Education Expense
32. Union dues
    Other (itemize)
33. **Total** (Add lines 30 through 32. Enter here and on Form 540, line 61) — 0

**Child Care and Adoption Expense**

34. Child care expenses – Attach Form 3805X
35. Total adoption expense
    Less 3% of line 16, Form 540
36. Net adoption expenses – See instructions for maximum limitations
37. Total child care and adoption expenses (add lines 34 and 36. Enter here and on Form 540, line 62) — 0

SCHEDULE B FORM 540

# CALIFORNIA

## DIVIDEND AND INTEREST INCOME

Attach to Form 540

TAXABLE 1976 YEAR

Name as shown on Form 540 S+P RUBY

Social Security Number [redacted]

B

## PART I—DIVIDEND INCOME

**Line 1—Gross Dividends and Other Distributions on Stock**—If gross dividends and other distributions (including capital gain dividends) on stock were **$400 or less,** do not complete this part; but enter gross dividends (including capital gain distributions), less nontaxable portion, if any, on Form 540, page 1. Do NOT deduct the $100 federal exclusion.

"Capital gain dividends" are treated as ordinary dividends for State income tax purposes and **not** as capital gains as permitted under the federal law.

| | |
|---|---|
| Gross dividends and other distributions on stock—List payers and amounts—Write (H), (W), (J), for stock held by husband, wife, jointly. | |
| Total dividends | |
| Nontaxable distributions | |
| . Taxable dividends—Subtract line 3 from line 2. Enter here and on line 11, form 540 | |

## PART II—INTEREST INCOME

Interest on bonds, debentures, loans, notes, tax refunds and all types of savings accounts including banks, credit unions and postal savings is taxable.

Interest on the following obligations is exempt from tax:

(a) Bonds and other obligations (other than tax refunds) of the United States, the District of Columbia and territories of the United States. (Interest on Philippine Islands obligations issued on or after March 24, 1934 is not exempt.)

(b) Bonds (but not other obligations) of California and its political subdivisions issued after November 4, 1902.

(c) Interest on bonds of Alaska and Hawaii issued prior to their achieving statehood.

**Note:** If total taxable interest income was **$400 or less,** do not complete this part; but enter the total amount of interest received on Form 540, page 1.

| | |
|---|---|
| Interest income—List payers and amounts | |
| NOTE ON WOODLEY BISTRO | 4959 |
| UAL | 17 |
| TRANS WORLD | 11 |
| ✓ ✓ | 191 |
| WORLD | 17 |
| . Total Interest Income. Enter here and on line 12, Form 540 | 5195 |

SCHEDULE C
FORM 540

# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

**(Sole Proprietorships)**

TAXABLE 1976 YEAR

Attach this schedule to your income tax return, Form 540 or 540NR — Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR: S + P. Ruby

Social Security Number: [redacted]

B. Federal Employer I.D. No. 95-2651578

Name and Address of Business: DOODLEY BISTRO COFFEE SHOP, 16055 VENTURA BLVD ENCINO CA.

Principal business activity (i.e., retail—hardware; wholesale—tobacco; services—legal; etc.) SERVICE - SNACK BAR

Indicate method of accounting: ☐ cash; ☒ accrual; ☐ other

Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☒ YES ☐ NO

Method of inventory valuation ▶ COST

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?
☐ YES ☐ NO If "Yes," attach explanation.

| Line | Item | | Balance ▶ |
|---|---|---|---|
| 1 | Gross receipts, sales, or fees $ ____ Less returns and allowances $ ____ | | |
| 2 | Inventory at beginning of year (if different from last year's closing inventory, attach explanation) | | |
| 3 | Purchases $ ____ Less cost of items withdrawn for personal use $ ____ | | |
| 4 | Cost of labor (do not include salary paid to yourself) | | |
| 5 | Materials and supplies | | |
| 6 | Other costs (explain in Schedule C-2 or attach Schedule) | | |
| 7 | **Total of lines 2 thru 6** | | |
| 8 | Inventory at end of this year | | |
| 9 | Cost of goods sold (subtract line 8 from line 7) | | |
| 10 | Gross profit (subtract line 9 from line 1) | | |
| 11 | Other income (attach schedule) | | |
| 12 | **Total income** (add lines 10 and 11) | | |
| | **OTHER BUSINESS DEDUCTIONS** | | |
| 13 | Depreciation (explain in Schedule C-1 or attach Schedule) | | |
| 14 | Taxes on business and business property (explain in Schedule C-2 or attach Schedule) | | |
| 15 | Rent on business property | | |
| 16 | Repairs (explain in Schedule C-2 or attach Schedule) | | |
| 17 | Salaries and wages not included on line 4 (exclude any paid to yourself) | | |
| 18 | Insurance | | |
| 19 | Legal and professional fees | | |
| 20 | Commissions | | |
| 21 | Amortization (attach statement) | | |
| 22 | Retirement plans, etc. (other than your share, see instructions) | | |
| 23 | Interest on business indebtedness | | |
| 24 | Bad debts arising from sales or services (Not applicable if reporting on cash basis) | | |
| 25 | Depletion (attach schedule) | | |
| 26 | Other business expenses (explain in Schedule C-2 or attach Schedule) | | |
| 27 | **Total of lines 13 thru 26** | | |
| 28 | Net profit (or loss) (subtract line 27 from line 12). Enter here and on Page 2, Form 540 or 540NR | Sch | 3546 |

**Schedule C-1 Depreciation Claimed on line 13.**

| Group and guideline class or description of property | Date Acquired | Cost or other basis | Depreciation allowed (or allowable) in prior years | Method of computing depreciation | Life or Rate | Depreciation for this year |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | Sch | | | 106 |
| | | | | | | |

**Schedule C-2 Explanation of Lines 6, 14, 16, and 26.**

| LINE NO. | EXPLANATION | AMOUNT | LINE NO. | EXPLANATION | AMOUNT |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

SCHEDULE D FORM 540

CALIFORNIA

TAXABLE 1976 YEAR

# CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR: S+P Ruby

Social Security Number: [redacted]

D

## PART I—Assets Held One Year or Less

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or loss (d. less e.) |
|---|---|---|---|---|---|
| 1. | | | | | |

2. Enter gain (or loss), if applicable, from line 17, Schedule D-1 (540) (attach copy) . . .
3. Enter your share of net gain or loss from partnerships and fiduciaries . . .
4. Net gain or loss, combine lines 1, 2 and 3 . . .

## PART II—Assets Held More Than One Year But Not More Than Five Years

| a. | b. | c. | d. | e. | f. |
|---|---|---|---|---|---|
| 5. INSTALLMENT SALE | | | | | 5355 |

6. Enter gain (or loss), if applicable, from line 19, Schedule D-1 (540) (attach copy) . . .
7. Enter your share of net gain or loss from partnerships and fiduciaries . . .
8. Net gain or loss, combine lines 5, 6 and 7 (If gain, see 540 instructions, line 24a (Preference Income)) . . . 5355

## PART III—Assets Held More Than Five Years

| a. | b. | c. | d. | e. | f. |
|---|---|---|---|---|---|
| 9. | | | | | |

10. Enter gain (or loss), if applicable, from line 21, Schedule D-1 (540) (attach copy) . . .
11. Enter your share of net gain or loss from partnerships and fiduciaries . . .
12. Net gain or loss, combine lines 9, 10 and 11 (If gain, see 540 instructions, line 24a (Preference Income)) . . .

## PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4 . . . -0-
14. Enter 65% of the amount on line 8 . . . 3481
15. Enter 50% of the amount on line 12 . . . -0-
16. Enter unused capital loss carryover from preceding taxable years (attach computation) 1975 . . . (15042)
17. Combine the amounts shown on lines 13, 14, 15 and 16 . . . (1561)
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR . . .
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:
   (a) amount on lines 17;
   (b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or
   (c) $1,000 ($500 in the case of a husband or wife filing a separate return) . . . (1000)

RESIDENT **540**

# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR **1975**

**PLACE PREADDRESSED LABEL HERE, if available.** (Correct name and address, if necessary)
Enter social security number(s) only if incorrect or not shown on label.

Check One: [X] Calendar Year [ ] Fiscal Year Ending ________ 1976

NAME (If joint return, give first names and initials of both): SAMUEL & PHYLLIS — LAST NAME: RUBY

PRESENT HOME ADDRESS (Number and street, including apartment number or rural route): 16250 BIRCHER ST

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE: GRANADA HILLS CA

FOR FEDERAL PRIVACY ACT NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number: [redacted]

Spouse's Social Security Number: 349 18 1920

OCCUPATION — Yours: S/E — Spouse's: S/E

**FILING STATUS—Check Only One:**

1 [ ] Single
2 [X] Married filing joint return (even if only one had income)
3 [ ] Separate return of married person—Enter spouse's social security number and full name here
4 [ ] Head of Household—Enter name of qualifying individual ________
5 [ ] Widow(er) with dependent child (Year spouse died 197__)

**EXEMPTION CREDITS**

| | | | |
|---|---|---|---|
| 6 | **Personal** { If line 1 or 3 checked, enter $25 / If line 2, 4 or 5 checked, enter $50 } | 6 | 50 00 |
| 7 | **Dependents** — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship. ELISA / THOMAS — Total Number 2 × $8 | 7 | 16 00 |
| 8 | **Blind** (refer to instructions) Number of blind exemptions ► ____ × $8 | 8 | 00 |
| 9 | **Total exemption credits** (add lines 6, 7 and 8) Enter here and on line 20 | 9 | 66 00 |

| | | | |
|---|---|---|---|
| 10 | **Wages, salaries, tips and other employee compensation** (Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 6) | 10 | -0- |
| 11 | **Dividends**—before federal exclusion. Enter total (if over $400, complete and attach Schedule B(540)) | 11 | 17 |
| 12 | **Interest.** Enter total (if over $400, complete and attach Schedule B(540)) | 12 | 95 |
| 13 | **Income other than wages, dividends and interest** (from line 48) | 13 | 8872 |
| 14 | **Total** (add lines 10, 11, 12 and 13) | 14 | 8984 |
| 15 | **Adjustments to income** (from line 55) | 15 | |
| 16 | **Adjusted gross income** (subtract line 15 from line 14) • If line 1 or 3 is checked and line 16 is $4,000 or less, enter zero tax on line 23. • If line 2, 4, or 5 is checked and line 16 is $8,000 or less, enter zero tax on line 23. { Do not complete lines 17 thru 22 } | 16 | 8984 |
| | • **If you do NOT itemize deductions AND line 16 is under $15,000, find tax in Tax Table and enter on line 19.** • **If you itemize deductions OR line 16 is $15,000 or more, complete lines 17 and 18.** | | |
| 17 | **Deductions:** Itemized (from line 62) OR STANDARD ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked) | 17 | 5735 |
| 18 | **Taxable income** (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 | 18 | 3249 |
| 19 | **Tax from** (check one) Tax Table [ ] Tax Rate Schedule [X] Income Averaging Schedule (G or G-1) [ ] | 19 | 32 |
| 20 | **Total exemption credits** (from line 9, above) | 20 | 66 |
| 21 | **Tax liability** (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) | 21 | -0- |
| 22 | **Other credits** (from line 65) | 22 | |
| 23 | **Net tax liability** (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) | 23 | -0- |
| 24 | **Tax on preference income** (see instructions—attach Schedule P(540)) | 24 | |
| 25 | **Total tax liability** (add lines 23 and 24) | 25 | -0- |
| 26 | **Total California income tax withheld** (attach W-2 or W-2P to face of this return) | 26 | |
| 27 | **Renter's credit**—if you lived in rented property on March 1, 1975, complete Part 1 on page 2 | 27 | |
| 28 | **1975 California estimated tax payments** | 28 | |
| 29 | **Excess California SDI tax withheld** (attach Form DE 1964 to face of this return) | 29 | |
| 30 | **Total prepayment credits** (add lines 26 thru 29) | 30 | -0- |
| 31 | If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Pay in full and mail with return to: FRANCHISE TAX BOARD, SACRAMENTO, CA 95867 — PAY IN FULL | 31 | -0- |
| 32 | If line 25 is smaller than line 30, enter amount OVERPAID | 32 | |
| 33 | Amount of line 32 to be **REFUNDED TO YOU.** Allow at least six weeks. Mail return to: FRANCHISE TAX BOARD, P.O. BOX 13-540, SACRAMENTO, CA 95813 | 33 | |
| 34 | Amount of line 32 to be credited on your 1976 ESTIMATED TAX | 34 | |

Do not write in these spaces: P / E / M / A / R — ESTIMATED TAX

*Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.*

**SIGN HERE** ► Your signature ________ Date ________

Spouse's signature (if filing joint return) ________ Date ________

► Preparer's signature (other than taxpayer) ________ Date [redacted]

Address ________

ATTACH COPY 2 OF FORM W-2 HERE

ATTACH HERE

Write social security number on check or money order.

ATTACH FORM DE 1964 HERE

SCHEDULE **A** FORM 540

# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE **1975** YEAR

Name as shown on Form 540: SAMUEL & PHYLLIS RUBY

Social Security Number: [redacted]

**A**

**If your adjusted gross income is $8,000 or less and your filing status is "Married, Filing Jointly," "Head of Household," or "Widow(er) With Dependent Child," or $4,000 or less and your filing status is "Single," or "Married, Filing Separately," do not itemize, enter zero on Form 540, line 23, and check the tax table box.**

**USE ONLY IF YOU DO NOT USE THE TAX TABLE OR TAKE THE STANDARD DEDUCTION**

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| | | |
|---|---|---|
| 1. One half (but not more than $150) of insurance premiums for medical care | | |
| 2. Medicine and drugs | | |
| 3. Enter 1% of line 16, Form 540 | | |
| 4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | | |
| 5. Enter balance of insurance premiums for medical care not entered on line 1 | | |
| 6. Other medical and dental expenses: | | |
| (a) Doctors, dentists, nurses, etc. | | |
| (b) Hospitals | | |
| (c) Other (itemize) | | |
| 7. **Total**—(Add lines 4, 5, 6a, b, and c) | | |
| 8. Enter 3% of line 16, Form 540 | | |
| 9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero) | | |
| 10. **Total**—(Add lines 1 and 9. Enter here and on Form 540, line 56) SCH | | 1509 |

**Child Adoption Expense**

| | | |
|---|---|---|
| 11. Total expenses paid or incurred—Attach itemized list | | |
| 12. Enter 3% of line 16, Form 540 | | |
| 13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, line 57) | | |

**Taxes**

| | | |
|---|---|---|
| 14. Real estate | | |
| 15. State and local gasoline | | |
| 16. General Sales | | |
| 17. Auto license—Excess of registration and weight fees (see instructions) | | |
| 18. Personal property (Boat and Aircraft) | | |
| 19. Other (itemize) SCH | | |
| 20. **Total taxes**—(Add lines 14 thru 19. Enter here and on Form 540, line 58) | | 1207 |

**Interest Expense**

| | | |
|---|---|---|
| 21. Home mortgage | | |
| 22. Other (itemize) SCH | | |
| 23. Total—(Add lines 21 and 22. Enter here and on Form 540, line 59) | | 2857 |

**Contributions**

| | | |
|---|---|---|
| 24. Cash contributions for which you have receipts, canceled checks, etc. | | |
| 25. Other cash contributions. List donees and amounts SCH | | |
| 26. Other than cash.—See instructions for required statement | | |
| 27. Carryover from 1974—See instructions | | |
| 28. **Total**—(Add lines 24, 25, 26, and 27. Maximum deduction may not exceed **20%** of adjusted gross income. Enter here and on Form 540, line 60) | | 150 |

**Miscellaneous Deductions**

**Casualty or Theft Loss(es)—See instructions**

NOTE: If you had more than one loss, omit lines 29 through 33 and follow instructions for guidance.

| | | |
|---|---|---|
| 29. Loss before insurance reimbursement | | |
| 30. Insurance reimbursement | | |
| 31. Subtract line 30 from line 29. Enter difference (if line 30 is greater than line 29, enter zero) | | |
| 32. Enter $100 or amount on line 31, whichever is smaller | | |
| 33. Casualty or theft loss (line 31 less line 32) | | |
| 34. **Alimony paid** | | |
| 35. **Child care**—See instructions | | |
| 36. **Union dues** | | |
| 37. **Employment education expense**—See instructions | | |
| 38. **Other**—(itemize) | | |
| 39. **Total**—Add lines 33, 34, 35, 36, 37, and 38. (Enter here and on Form 540, line 61) | | |

SCHEDULE **C** FORM 540

# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

**(Sole Proprietorships)**

TAXABLE 19 75 YEAR

**Attach this schedule to your income tax return, Form 540 or 540NR** — **Partnerships, joint ventures, etc., must file on Form 565**

Name as shown on Form 540 or 540NR: SAMUEL & PHYLLIS RUBY — Social Security Number: [redacted]

A. Name and Address of Business: WOODLEY BISTRO COFFEE SHOP — B. Federal Employer I.D. No.: 95-2651578

C. Principal business activity (i.e., retail–hardware; wholesale–tobacco; services–legal; etc.) SERVICE - SNACKBAR

D. Indicate method of accounting: ☐ cash; ☒ accrual; ☐ other

E. Were Forms 591, 592, 596 and 599, for the calendar ~~year~~ filed (if required)? ☒ YES ☐ NO

F. Method of inventory valuation ► COST

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☐ NO If "Yes," attach explanation.

| | | |
|---|---|---|
| 1 Gross receipts, sales, or fees $ ........ Less returns and allowances $ ........ | Balance ► | |
| 2 Inventory at beginning of year (if different from last year's closing inventory, attach explanation) | | |
| 3 Purchases $........ Less cost of items withdrawn for personal use $ ........ | | |
| 4 Cost of labor (do not include salary paid to yourself) | | |
| 5 Materials and supplies | | |
| 6 Other costs (explain in Schedule C-2 or attach Schedule) | | |
| 7 **Total of lines 2 thru 6** | | |
| 8 Inventory at end of this year | | |
| 9 Cost of goods sold (subtract line 8 from line 7) | | |
| 10 Gross profit (subtract line 9 from line 1) | | |
| 11 Other income (attach schedule) | | |
| 12 **Total income** (add lines 10 and 11) | | |
| **OTHER BUSINESS DEDUCTIONS** | | |
| 13 Depreciation (explain in Schedule C-1 or attach Schedule) | | |
| 14 Taxes on business and business property (explain in Schedule C-2 or attach Schedule) | | |
| 15 Rent on business property | | |
| 16 Repairs (explain in Schedule C-2 or attach Schedule) | | |
| 17 Salaries and wages not included on line 4 (exclude any paid to yourself) | | |
| 18 Insurance | | |
| 19 Legal and professional fees | | |
| 20 Commissions | | |
| 21 Amortization (attach statement) | | |
| 22 Retirement plans, etc. (other than your share, see instructions) | | |
| 23 Interest on business indebtedness | | |
| 24 Bad debts arising from sales or services (Not applicable if reporting on cash basis) | | |
| 25 Depletion (attach schedule) | | |
| 26 Other business expenses (explain in Schedule C-2 or attach Schedule) | | |
| 27 **Total of lines 13 thru 26** | | |
| 28 Net profit (or loss) (subtract line 27 from line 12), Enter here and on Page 2, Form 540 or 540NR | SCH | 2559 |

**Schedule C-1 Depreciation Claimed on line 13.**

| Group and guideline class or description of property | Date Acquired | Cost or other basis | Depreciation allowed (or allowable) in prior years | Method of computing depreciation | Life or Rate | Depreciation for this year |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

**Schedule C-2 Explanation of Lines 6, 14, 16, and 26.**

| LINE NO. | EXPLANATION | AMOUNT | LINE NO. | EXPLANATION | AMOUNT |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

SCHEDULE **D** FORM 540

# CALIFORNIA

## CAPITAL GAINS AND LOSSES

**Attach to Form 540 or 540NR**

TAXABLE **1975** YEAR

Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR: SAMUEL & PHYLLIS RUBY

Social Security Number: [redacted]

**PART I—Assets Held One Year or Less** D

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or loss (d. less e.) |
|---|---|---|---|---|---|
| 1. 1974 LOSS CARRYOVER (20,360) USED 1974 1000 - | | | | | |
| 2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy) | | | | | |
| 3. Enter your share of net gain or loss from partnerships and fiduciaries | | | | | |
| 4. Net gain or loss, combine lines 1, 2 and 3 | | | | | |

**PART II—Assets Held More Than One Year But Not More Than Five Years**

| a. Kind of property and description | b. Date acquired | c. Date sold | d. Gross sales price | e. Cost or other basis | f. Gain or loss |
|---|---|---|---|---|---|
| 5. | | | | | |
| 6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy) | | | | | 5105 |
| 7. Enter your share of net gain or loss from partnerships and fiduciaries | | | | | |
| 8. Net gain or loss, combine lines 5, 6 and 7 | | | | | 5105 |

**PART III—Assets Held More Than Five Years**

| a. Kind of property and description | b. Date acquired | c. Date sold | d. Gross sales price | e. Cost or other basis | f. Gain or loss |
|---|---|---|---|---|---|
| 9. | | | | | |
| 10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy) | | | | | |
| 11. Enter your share of net gain or loss from partnerships and fiduciaries | | | | | |
| 12. Net gain or loss, combine lines 9, 10 and 11 | | | | | |

**PART IV—Summary of Capital Gains and Losses**

| | | |
|---|---|---|
| 13. Enter amount from line 4 | | |
| 14. Enter 65% of the amount on line 8 | 3318 | |
| 15. Enter 50% of the amount on line 12 | | |
| 16. Enter unused capital loss carryover from preceding taxable years (attach computation) | (19360) | |
| 17. Combine the amounts shown on lines 13, 14, 15 and 16 | | (16042) |
| 18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR | | |
| 19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of: (a) amount on lines 17; (b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or (c) $1,000 (each husband or wife filing a separate return) | | (1000) |

SCHEDULE **D-1** FORM 540

# CALIFORNIA

## SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)

(Attach to Form 540, 540NR, 541 or 565)

TAXABLE 19 75 YEAR

Name as shown on Tax Return: SAMUEL & PHYLLIS RUBY

Identifying number as shown on return: [redacted]

D-1

**PART I Gain From Disposition of Property Under Sections 18211, 18212-18, 18219, 18220**

Lines 9 and 10 should be omitted if there are no dispositions of farm property or farm land; or, if this form is filed by a partnership.

| 1. Description of Sections 18211, 18212-18, 18219, and 18220 property. | Date acquired (mo., day, yr.) | Date sold (mo., day, yr.) |
|---|---|---|
| (A) WOODLEY BISTRO COFFEE SHOP | 2/1/74 | 9/2/75 |
| (B) | | |
| (C) | | |
| (D) | | |

| Correlate lines 1(A) through 1(D) with these columns → | Property (A) | Property (B) | Property (C) | Property (D) |
|---|---|---|---|---|
| 2. Gross sales price | | | | |
| 3. Cost or other basis and expense of sale | | | | |
| 4. Depreciation allowed (or allowable) | INSTALLMENT | | | |
| 5. Adjusted basis, line 3 less line 4 | | | | |
| 6. Total gain, subtract line 5 from line 2 | | | | |
| 7. If Section 18211 property: | | | | |
| (a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3) | SALE | | | |
| (b) Line 6 or line 7(a), whichever is smaller | | | | |
| 8. If Section 18212-18 property: | | | | |
| (a) Enter additional depreciation after 12-31-63 and before 1-1-71 | | | | |
| (b) Enter additional depreciation after 12-31-70 | | | | |
| (c) Enter line 6 or line 8(b), whichever is smaller | | | | |
| (d) Line 8(c) times applicable percentage (Instruction D-4) | | | | |
| (e) Enter excess, if any, of line 6 over line 8(b) | | | | |
| (f) Enter line 8(a) or line 8(e), whichever is smaller | | | | |
| (g) Line 8(f) times applicable percentage (Instruction D-4) | | | | |
| (h) Add line 8(d) and line 8(g) | | | | |
| 9. If Section 18220 property: | | | | |
| (a) If farm land, enter soil and water conservation expenses for current year and four preceding years | | | | |
| (b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), whichever is smaller (see Instruction D-5) | | | | |
| (c) Excess deductions account (see Instruction D-5) | | | | |
| (d) Enter line 9(b) or line 9(c), whichever is smaller | | | | |
| 10. If Section 18219 property: | | | | |
| (a) Soil and water conservation expenses made after 12-31-69 | | | | |
| (b) Enter amount from line 9(d), if any; otherwise, enter a zero | | | | |
| (c) Enter excess, if any, of line 10(a) over 10(b) | | | | |
| (d) Line 10(c) times applicable percentage (Instruction D-5) | | | | |
| (e) Line 6 less line 10(b) | | | | |
| (f) Enter smaller of line 10(d) or line 10(e) | | | | |

**SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)**

| | Property (A) | Property (B) | Property (C) | Property (D) |
|---|---|---|---|---|
| 11. Enter amounts from line 6 | 7418. | | | |
| 12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f) | 2313. | | | |
| 13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2) | 5105 | | | |

14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III . . . . . . . . 2313.

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 75

ADDRESS [redacted] SOC. SEC. NO.

# DEDUCTION SCHEDULE

| MEDICAL | STATE | FEDERAL |
|---|---|---|
| 2 MEDICINE/DRUGS | | |
| 3 LESS 1% A.G.I. (Line 18 - 1040) | | |
| 4 NET MED/DRUGS | | |
| 5 H & A INS. (½ + EXCESS) | | 682 |
| 6a DR. | | |
| DR. | | |
| DR. | | |
| DR. | | 877 |
| DR. | | |
| DR. | | |
| DR. | | |
| DR. | | |
| | | |
| 6b HOSPITAL | | |
| PROSTHETIC APPLIANCES | | |
| HEARING AID | | |
| | | |
| 6c AMBULANCE | | |
| LABORATORIES | | |
| TRAVEL FOR MED. 1000 | | 70 |
| | | |
| MEDICARE INS. | | |
| GLASSES | | |
| 7 MEDICAL EXPENSES | 1629 | 1629 |
| LESS REIMBURSED BY INS. | | |
| 8 LESS 3% ADJ. GROSS INC. | 270 | 258 |
| 9 | 1359 | 1371 |
| 1 + ½ (TO $150) OF H & A INS. | 150 | 150 |
| 10 TOTAL MEDICAL DED. ▶ | 1509 | 1521 |

| TAXES | STATE | FEDERAL |
|---|---|---|
| 11 STATE & LOCAL INCOME | -0- | |
| 12 REAL ESTATE | | 932 |
| 13 STATE & LOCAL GASOLINE | | 48 |
| 14 GENERAL SALES TAX | | 205 |
| 15a PERSONAL PROPERTY | | |
| 15b PERSONAL PROPERTY AUTO | | 22 |
| 16 SALES TAX AUTO | | -0- |
| 17 TOTAL TAXES ▶ | 1207 | 1207 |

| INTEREST (TO WHOM PAID) | STATE | FEDERAL |
|---|---|---|
| 18 MORTGAGE | | 2514 |
| 19 INSTALLMENT LOANS MISC | | 50 |
| TRANSWORLD | | 186 |
| SBA | | 7 |
| FEDCO | | 100 |
| 20 TOTAL INTEREST ▶ | 2857 | 2857 |

| CONTRIBUTIONS | STATE | FEDERAL |
|---|---|---|
| 21a CASH CONTRIBUTIONS | | |
| 21b PARTNERSHIP SHARE | | |
| GIRL/BOY SCOUTS | | |
| HEART FUND/CANCER FUND | | |
| RED CROSS/UNITED FUND | | 150 |
| XMAS & EASTER SEALS | | |
| MISC. ORGANIZED CHARITIES | | |
| CHURCHES | | |
| 22 OTHER THAN CASH | | |
| 23 CARRY OVER FROM PRIOR YRS. | | |
| 24 TOTAL CONTRIBUTIONS ▶ | 150 | 150 |

| CASUALTY OR THEFT (LOSS(ES)) | STATE | FEDERAL |
|---|---|---|
| 25 LOSS BEFORE ADJUSTMENT | | |
| 26 INSURANCE REIMBURSEMENT | | |
| 27 | | |
| 28 ($100 LIMITATION PER CAS.) | | |
| 29 TOT. CAS. OR THEFT LOSS ▶ | | |

| MISCELLANEOUS DEDUCTIONS | STATE | FEDERAL |
|---|---|---|
| 30 ALIMONY | | |
| 31 UNION/PROFESSIONAL DUES | | |
| 32 CHILD & DEP. CARE (Form 2441) | | |
| 33 INCOME TAX PREPARATION | | |
| UNIFORMS/PROTEC. CLOTHING | | |
| SMALL TOOLS AND SUPPLIES | | |
| LAUNDRY AND CLEANING | | |
| AUTO USE/DAMAGE | | |
| INVEST. COUNSEL & PUBS. (Sched | | |
| EMPLOYMENT AGENCY FEES | | |
| SAFE DEPOSIT BOX | | |
| TEL. REQ. IN BUSINESS | | |
| POLITICAL CONTRIBUTIONS | | |
| 34 TOTAL MISC. DED. ▶ | | |

| SUMMARY OF ITEMIZED DED. | STATE | FEDERAL |
|---|---|---|
| 35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10) | | |
| 36 TOTAL TAXES (From LINE 17) | | |
| 37 TOTAL INTEREST (Line 20) | | |
| 38 TOTAL CONTR. (Line 24) | | |
| 39 CAS. & THEFT LOSS(ES) (Line 29) | | |
| 40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34) | | |
| 41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ▶ | 5723 | 5735 |

REMARKS

NAME SAMUEL & PHYLLIS RUBY I.D. NO. OR SOC. SEC. NO. __________ CALENDAR YEAR 1975

ADDRESS [redacted] FISCAL YEAR ENDING ______ 19__

## SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME EMPLOYERS NO.

BUSINESS ADDRESS

| | | |
|---|---|---|
| TOTAL RECEIPTS | | 48924 |
| INVENTORY AT BEGINNING OF YEAR | 800 | |
| MERCHANDISE PURCHASED | 24031. | |
| | | |
| | | |
| TOTAL | 24831 | |
| LESS INVENTORY AT END OF YEAR | -0- | 24831 |
| GROSS PROFIT | | 24093 |
| | | |
| GROSS INCOME | | 24093 |

OTHER BUSINESS DEDUCTIONS

| | | |
|---|---|---|
| ADVERTISING | 99 | |
| AUTO AND TRUCK EXPENSE | 1800 | |
| BAD DEBTS | | |
| COMMISSIONS | | |
| DELIVERY | | |
| DEPRECIATION (SCHEDULE BELOW) | 974 | |
| DUES AND SUBSCRIPTIONS | 126 | |
| ENTERTAINMENT AND PROMOTIONAL | | |
| INSURANCE | 285 | |
| INTEREST | 1107 | |
| JANITOR AND HAULING | | |
| LEGAL AND ACCOUNTING | 150 | |
| OFFICE SUPPLIES AND EXPENSE | | |
| RENT | 4151 | |
| REPAIRS AND MAINTENANCE | 625 | |
| SALARIES AND WAGES | 5632 | |
| SUPPLIES | | |
| TAXES AND LICENSES | 240 | |
| TAXES PAYROLL | 575 | |
| TELEPHONE AND UTILITIES | 168 | |
| LINEN | 158 | |
| CONTRACT LABOR | 444 | |
| | | 16534 |
| NET PROFIT OR (LOSS) FEDERAL RETURN | | 7559 |
| NET PROFIT OR (LOSS) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF. (H) 5159 (W) 2400 | | |

## SCHEDULE OF DEPRECIATION

| NO. | KIND AND LOCATION OF PROPERTY | DATE ACQUIRED | METH. | YEARS OR % | COST OR OTHER BASIS | | PRIOR DEPREC. | DEPRECIATION THIS YEAR |
|---|---|---|---|---|---|---|---|---|
| | EQUIPMENT | 2/1/74 | S.L | 7YR | 10228 | | 1339 | 974 |
| | GOODWILL | 2/1/74 | | | 35000 | | -0- | -0- |

PROFESSIONAL STATIONERS INC FORM 104A LOS ANGELES, CALIF.

SCHEDULE ______

RESIDENT **540**

# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR **1974**

**PLACE PREADDRESSED LABEL HERE, if available.** (Correct name and address, if necessary)
Enter social security number(s) only if incorrect or not shown on label.

For calendar year or Taxable year ending ________ 197__

NAME (If joint return, give first names and initials of both): SAMUEL & PHYLLIS
LAST NAME: RUBY
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route): 16250 BIRCHER ST
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE: GRANADA HILLS CA

Your Social Security Number: [redacted]
Spouse's Social Security Number: [redacted]
OCCUPATION — Yours: S/E — Spouse's: S/E

**FILING STATUS—Check Only One:**

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Separate return of married person—Enter spouse's social security number and full name here ________
4 ☐ Head of Household—Enter name of qualifying individual ________
5 ☐ Widow(er) with dependent child (Year spouse died ► 197__)

**EXEMPTION CREDITS**

| | | | |
|---|---|---|---|
| 6 | **Personal** — If line 1 or 3 checked, enter $25; If line 2, 4 or 5 checked, enter $50 | 6 | 50 |
| 7 | **Dependents** — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship. ELISA, THOMAS. Total Number ► 2 × $8 | 7 | 16 |
| 8 | **Blind** (refer to instructions) Number of blind exemptions ► ____ × $8 | 8 | |
| 9 | **Total exemption credits** (add lines 6, 7 and 8) Enter here and on line 20 | 9 | 66 |

| | | | |
|---|---|---|---|
| 10 | **Wages, salaries, tips and other employee compensation** (Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, attach explanation.) | 10 | |
| 11 | **Dividends**—before federal exclusion. Enter total (if over $400, complete and attach Schedule B(540)) | 11 | 136 |
| 12 | **Interest.** Enter total (if over $400, complete and attach Schedule B(540)) | 12 | |
| 13 | **Income other than wages, dividends and interest** (from line 48) | 13 | 8934 |
| 14 | **Total** (add lines 10, 11, 12 and 13) | 14 | 9070 |
| 15 | **Adjustments to income** (from line 54) | 15 | |
| 16 | **Adjusted gross income** (subtract line 15 from line 14) | 16 | 9070 |

• **If you do NOT itemize deductions AND line 16 is under $10,000, find tax in Tax Table and enter on line 19.**
• **If you itemize deductions OR line 16 is $10,000 or more, complete lines 17 and 18.**

| | | | |
|---|---|---|---|
| 17 | **Deductions: Itemized** (from line 61) OR **Standard** ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked) | 17 | 5468 |
| 18 | **Taxable income** (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 | 18 | 3602 |
| 19 | **Tax from** (check one) Tax Table ☐ Tax Rate Schedule ☒ Income Averaging Schedule (G or G-1) ☐ | 19 | 36 |
| 20 | **Total exemption credits** (from line 9, above) | 20 | 56 |
| 21 | **Tax liability** (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) | 21 | -0- |
| 22 | **Other credits** (from line 65—Includes special low income tax credit) | 22 | |
| 23 | **Net tax liability** (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) | 23 | -0- |
| 24 | **Tax on preference income** (see instructions—attach Schedule P(540)) | 24 | |
| 25 | **Total tax liability** (add lines 23 and 24) | 25 | -0- |
| 26 | **Total California income tax withheld** (attach Form(s) W-2 or W-2P to face of this return) | 26 | |
| 27 | **Renter's credit**—if you lived in rented property on March 1, 1974, complete Part 1 on page 2 | 27 | |
| 28 | **1974 California estimated tax payments** | 28 | |
| 29 | **Excess California SDI tax withheld** (attach Form DE 1964 to face of this return) | 29 | |
| 30 | **Total prepayment credits** (add lines 26 thru 29) | 30 | -0- |
| 31 | If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Pay in full and mail with return to: **FRANCHISE TAX BOARD, SACRAMENTO, CA 95867** — **PAY IN FULL** → | 31 | -0- |
| 32 | If line 25 is smaller than line 30, enter amount OVERPAID. Mail return to: **FRANCHISE TAX BOARD, P.O. BOX 13-540, SACRAMENTO, CA 95813** | 32 | -0- |
| 33 | Amount of line 32 to be REFUNDED. (Allow at least six weeks) — **REFUND TO YOU** → | 33 | |
| 34 | Amount of line 32 to be credited on your 1975 ESTIMATED TAX | 34 | ← ESTIMATED TAX |

Do not write in these spaces: P / E / M / A

ATTACH COPY 2 OF FORM W-2 HERE — ATTACH HERE — ATTACH FORM DE 1964 HERE — Write social security number on check or money order.

*Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.*

**SIGN HERE** ► Your signature ________ Date
Spouse's signature (if joint return) ________ Date

► Preparer's signature (other than taxpayer) ________ Date
23717 VANOWEN STREET, VAN NUYS, CA. 91403
Address (and Zip code)
Preparer's FEIN (or SSA) No. [redacted]

SCHEDULE **A** FORM 540

# CALIFORNIA
## ITEMIZED DEDUCTIONS
Attach to Form 540

TAXABLE 1974 YEAR

Name as shown on Form 540 SAMUEL & PHYLLIS RUBY

Social Security Number [redacted]

**A**

**Use only if you do not use the Tax Table or take the standard deduction.**

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than $150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540.
4. Subtract line 3 from line 2. Enter difference (if line 3 is greater than line 2, enter zero)
5. Enter balance of insurance premiums for medical care not entered on line 1
6. Other medical and dental expenses:
   (a) Doctors, dentists, nurses, etc.
   (b) Hospitals
   (c) Other (itemize) SCH
7. **Total**—(Add lines 4, 5, 6a, b, and c)
8. Enter 3% of adjusted gross income shown on Form 540
9. Subtract line 8 from line 7. Enter difference (if line 8 is greater than line 7, enter zero)
10. **Total**—(Add lines 1 and 9. Enter here and on Form 540, page 2, line 55) ► 1386

**Child Adoption Expense**

11. Total expenses paid or incurred—Attach itemized list
12. Enter 3% of adjusted gross income shown on Form 540
13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, page 2, line 56) ► -0-

**Taxes**

14. Real estate
15. State and local gasoline
16. General sales
17. Auto license—Excess of registration and weight fees (see instructions)
18. Personal property
19. State disability insurance (SDI)—Employer private disability plans do not qualify
20. Other SCH
21. **Total taxes**—(Add lines 14 through 20. Enter here and on Form 540, page 2, line 57) ► 940

**Interest Expense**

22. Home mortgage
23. Installment purchases
24. Other (itemize) SCH
25. **Total**—(Add lines 22, 23 and 24. Enter here and on Form 540, page 2, line 58) ► 2992

**Contributions**

26. Cash contributions for which you have receipts, canceled checks, etc.
27. Other cash contributions. List donees and amounts SCH
28. Other than cash.—See instructions for required statement
29. **Total**—(Add lines 26, 27 and 28. Maximum deduction may not exceed **20%** of adjusted gross income. Enter here and on Form 540, page 2, line 59) ► 150

**Miscellaneous Deductions**

**Casualty or Theft Loss(es)—See Instructions**

NOTE: If you had more than one loss, omit lines 30 through 34 and follow instructions for guidance.

30. Loss before insurance reimbursement
31. Insurance reimbursement
32. Subtract line 31 from line 30. Enter difference (if line 31 is greater than line 30, enter zero)
33. Enter $100 or amount on line 32, whichever is smaller
34. **Casualty or theft loss** (line 32 less line 33)
35. **Alimony paid**
36. **Child care**—See instructions
37. **Union dues**
38. **Employment education expense**—See instructions
39. **Other**—See instructions (itemize)
40. **Total**—Add lines 34, 35, 36, 37, 38 and 39. (Enter here and on Form 540, page 2, line 60) ►

SCHEDULE **C** FORM 540

# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

TAXABLE 1974 YEAR

Attach this schedule to your income tax return, Form 540 or 540NR — Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR: SAM & PHYLLIS RUBY — Social Security Number [redacted]

A. Principal business activity SERVICE ; product SNACKBAR
(See Instructions for "Item A.") (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name WOODLEY BISTRO COFFEE SHOP C. Federal employer identification number 95-2651578

D. Business address 16055 VENTURA BLVD - ENCINO CA 91316 (ZIP code)

E. Indicate method of accounting: ☐ cash; ☒ accrual; ☐ other

F. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☒ Yes ☐ No

G. Method of inventory valuation ▶ COST

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☒ NO. If "Yes," attach explanation.

IMPORTANT—All applicable lines and schedules must be filled in.

**INCOME**

| Line | Item | Amount |
|---|---|---|
| 1 | Gross receipts or sales $ ____ Less returns and allowances $ ____ Balance ▶ | |
| 2 | Less: Cost of goods sold (Schedule C-1, line 29) and/or operations (attach schedule) | |
| 3 | Gross profit | |
| 4 | Other income (attach schedule) | |
| 5 | **TOTAL** income (add lines 3 and 4) | |

**DEDUCTIONS**

| Line | Item | | Amount |
|---|---|---|---|
| 6 | Depreciation (explain in Schedule C-3) | | |
| 7 | Taxes on business and business property (explain in Schedule C-2) | | |
| 8 | Rent on business property | | |
| 9 | Repairs (explain in Schedule C-2) | | |
| 10 | Salaries and wages not included on line 24, Schedule C-1 (exclude any paid to yourself) | | |
| 11 | Insurance | | |
| 12 | Legal and professional fees | | |
| 13 | Commissions | | |
| 14 | Amortization (attach statement) | | |
| 15 | (a) Pension and profit-sharing plans (see Instructions for line 15(a)) | | |
| | (b) Employee benefit programs (see Instructions for line 15(b)) | | |
| 16 | Interest on business indebtedness | | |
| 17 | Bad debts arising from sales or services | | |
| 18 | Depletion | | |
| 19 | Other business expenses (specify): | | |
| | (a) | | |
| | (b) | | |
| | (c) | | |
| | (d) | | |
| | (e) | | |
| | (f) | | |
| | (g) | | |
| | (h) Total other business expenses (add lines 19(a) through 19(g)) | | |
| 20 | Total deductions (add lines 6 through 19) S.C.H. | | |
| 21 | Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR | | 9934 |

**SCHEDULE C-1. COST OF GOODS SOLD (See Schedule C Instructions for line 2)**

| Line | Item | Amount |
|---|---|---|
| 22 | Inventory at beginning of year (if different from last year's closing inventory, attach explanation) | |
| 23 | Purchases $ ____ Less cost of items withdrawn for personal use $ ____ Balance ▶ | |
| 24 | Cost of labor (do not include salary paid to yourself) | |
| 25 | Materials and supplies | |
| 26 | Other costs (attach schedule) | |
| 27 | Total of lines 22 through 26 | |
| 28 | Less: Inventory at end of year | |
| 29 | Cost of goods sold. Enter here and on line 2, above | |

SCHEDULE **D** FORM 540

# CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE **1974** YEAR

Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR: SAMUEL & PHYLLIS RUBY

Social Security Number: [redacted]

D

**PART I—Assets Held One Year or Less**

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or loss (d. less e.) |
|---|---|---|---|---|---|
| 1. LOAN TO SUMMIT EAGLE CORPORATION | | | | | (1000) |
| 100 CHIEFTAIN DEVEL | 11/21/73 | 6/10/74 | 653 | 1382 | (729) |
| 100 CHIEFTAIN DEVEL | 11/21/73 | 6/19/74 | 678 | 1382 | (704) |

2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)
3. Enter your share of net gain or loss from partnerships and fiduciaries
4. Net gain or loss, combine lines 1, 2 and 3 . . . (2433)

**PART II—Assets Held More Than One Year But Not More Than Five Years**

| a. Kind of property and description | b. Date acquired | c. Date sold | d. Gross sales price | e. Cost or other basis | f. Gain or loss |
|---|---|---|---|---|---|
| 5. 100 TESORO PET | 5/22/72 | 7/16/74 | 1622 | 2847 | (1225) |
| 100 UNITRODE | 5/15/72 | 9/19/74 | 358 | 1532 | (1174) |
| 100 RCA | 2/22/73 | 9/23/74 | 1055 | 3062 | (2007) |

6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)
7. Enter your share of net gain or loss from partnerships and fiduciaries
8. Net gain or loss, combine lines 5, 6 and 7 . . . (4406)

**PART III—Assets Held More Than Five Years**

9. 1973 LOSS CARRYOVER
(16063)
LESS 1000 -

10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy)
11. Enter your share of net gain or loss from partnerships and fiduciaries
12. Net gain or loss, combine lines 9, 10 and 11

**PART IV—Summary of Capital Gains and Losses**

13. Enter amount from line 4 . . . (2433)
14. Enter 65% of the amount on line 8 . . . (2864)
15. Enter 50% of the amount on line 12
16. Enter unused capital loss carryover from preceding taxable years (attach computation) . . . (15063)
17. Combine the amounts shown on lines 13, 14, 15 and 16 . . . (20360)
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:
    (a) amount on lines 17;
    (b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or
    (c) $1,000 ($500 in the case of a husband or wife filing a separate return) . . . (1000)

NAME *Samuel & Phyllis Ruby* CALENDAR YEAR 19 *74*

ADDRESS [redacted] SOC. SEC. NO.

# DEDUCTION SCHEDULE

| MEDICAL | STATE | FEDERAL |
|---|---|---|
| 2 MEDICINE/DRUGS | | |
| 3 LESS 1% A.G.I. (Line 18 - 1040) | | |
| 4 NET MED/DRUGS | | |
| 5 H & A INS. (½ + EXCESS) | | 504 |
| 6a DR. | | |
| DR. | | |
| DR. | | |
| DR. | | 930 |
| DR. | | |
| DR. | | |
| DR. | | |
| DR. | | |
| 6b HOSPITAL | | |
| PROSTHETIC APPLIANCES | | |
| HEARING AID | | |
| 6c AMBULANCE | | |
| LABORATORIES | | |
| TRAVEL FOR MED. 1000 | | 70 |
| MEDICARE INS. | | |
| GLASSES | | |
| 7 MEDICAL EXPENSES | | 1504 |
| LESS REIMBURSED BY INS. | | |
| 8 LESS 3% ADJ. GROSS INC. | | 268 |
| 9 | | 1236 |
| +:½ (TO $150) OF H & A INS. | | 150 |
| 10 TOTAL MEDICAL DED. ▶ | 1386 | 1386 |
| **TAXES** | | |
| 11 STATE & LOCAL INCOME | | 122 |
| 12 REAL ESTATE | | 727 |
| 13 STATE & LOCAL GASOLINE | | 48 |
| 14 GENERAL SALES TAX | | 141 |
| 15a PERSONAL PROPERTY | | |
| 15b PERSONAL PROPERTY AUTO | | 24 |
| 16 STATE DIS. INS. H W | | |
| SALES TAX AUTO | | |
| 17 TOTAL TAXES ▶ | 940 | 1062 |
| **INTEREST (TO WHOM PAID)** | | |
| 18 MORTGAGE | | 2543 |
| 19 INSTALLMENT LOANS | | |
| MERRILL LYNCH | | 263 |
| TRANS [illegible] | | 170 |
| SBA | | 16 |
| 20 TOTAL INTEREST ▶ | 2992 | 2992 |

| CONTRIBUTIONS | STATE | FEDERAL |
|---|---|---|
| 21 PARTNERSHIP SHARE | | |
| GIRL/BOY SCOUTS | | |
| HEART FUND/CANCER FUND | | |
| RED CROSS/UNITED FUND | | |
| XMAS & EASTER SEALS | 150 | |
| MISC. ORGANIZED CHARITIES | | |
| POLITICAL CONTRIBUTIONS | | |
| CHURCHES | | |
| 22 OTHER THAN CASH | | |
| 23 CARRY OVER FROM PRIOR YRS. | | |
| 24 TOTAL CONTRIBUTIONS ▶ | 150 | 150 |
| **CASUALTY OR THEFT LOSS(ES)** | | |
| 25 LOSS BEFORE ADJUSTMENT | | |
| 26 INSURANCE REIMBURSEMENT | | |
| 27 Difference (not less than zero) | | |
| 28 ($100 LIMITATION PER CAS.) | | |
| 29 TOT. CAS. OR THEFT LOSS ▶ | | |
| **MISCELLANEOUS DEDUCTIONS** | | |
| 30 ALIMONY | | |
| 31 UNION/PROFESSIONAL DUES | | |
| 32 CHILD & DEP. CARE (Form 2441) | | |
| 33 INCOME TAX PREPARATION | | |
| UNIFORMS/PROTEC. CLOTHING | | |
| SMALL TOOLS AND SUPPLIES | | |
| LAUNDRY AND CLEANING | | |
| Auto Use ______ Mi | | |
| INVEST. COUNSEL & PUBS. (Sched | | |
| EMPLOYMENT AGENCY FEES | | |
| SAFE DEPOSIT BOX | | |
| TEL. REQ. IN BUSINESS | | |
| 34 TOTAL MISC. DED. ▶ | | |

| SUMMARY OF ITEMIZED DED. | STATE | FEDERAL |
|---|---|---|
| 35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10) | | |
| 36 TOTAL TAXES (From LINE 17) | | |
| 37 TOTAL INTEREST (Line 20) | | |
| 38 TOTAL CONTR. (Line 24) | | |
| 39 CAS. & THEFT LOSS(ES) (Line 29) | | |
| 40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34) | | |
| 41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ▶ | 5468 | 5590 |

REMARKS

NAME SAM & PHYLLIS RUBY I.D. NO. OR SOC. SEC. NO. ________ CALENDAR YEAR 1974

ADDRESS [redacted] FISCAL YEAR ENDING ________ 19 ____

## SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME EMPLOYERS NO.

BUSINESS ADDRESS

| | | |
|---|---|---|
| TOTAL RECEIPTS | | 68084 |
| INVENTORY AT BEGINNING OF YEAR | -0- | |
| MERCHANDISE PURCHASED | 36079 | |
| LABOR | | |
| | | |
| | | |
| | | |
| TOTAL | 36079 | |
| INVENTORY AT END OF YEAR | 800 | 35279 |
| GROSS PROFIT | | 32805 |
| | | |
| | | |
| GROSS INCOME | | 32805 |
| OTHER BUSINESS DEDUCTIONS | | |
| ADVERTISING | 337 | |
| AUTO AND TRUCK EXPENSE 12000 MI AT 15¢ | 1800 | |
| BAD DEBTS | | |
| CASH SHORT | | |
| COMMISSIONS | | |
| DELIVERY | | |
| DEPRECIATION ( SCHEDULE ATTACHED ) | 1339 | |
| DUES AND SUBSCRIPTIONS | 16 | |
| ENTERTAINMENT AND PROMOTIONAL | | |
| INSURANCE | 215 | |
| INTEREST | 1844 | |
| JANITOR SERVICE | | |
| LAUNDRY | 241 | |
| LEGAL AND ACCOUNTING | 270 | |
| MAINTENANCE | | |
| OFFICE SUPPLIES AND EXPENSE | 47 | |
| RENT | 7841 | |
| REPAIRS | 991 | |
| SALARIES AND WAGES | 5912 | |
| SALARIES OFFICERS | | |
| SUPPLIES | | |
| TAXES AND LICENSES | 1063 | |
| TAXES - PAYROLL | 588 | |
| TELEPHONE | 322 | |
| TRAVEL | | |
| UTILITIES | | |
| PARKING | 45 | |
| | | |
| | | 22871 |
| NET PROFIT OR ( LOSS ) - FEDERAL RETURN | | 9934 |
| NET PROFIT OR LOSS ) - STATE RETURN ( SEE DEPREC. SCHEDULE FOR DIFF. ) | (H) 1534<br>(W) 2400 | |

NAME [illegible]

ADDRESS

[redacted]

I.D. NO. OR SOC. SEC. NO.

CALENDAR YEAR 19 [illegible]

FISCAL YEAR ENDING 19

## SCHEDULE OF DEPRECIATION / AMORTIZATION

| KIND OF PROPERTY | DATE ACQUIRED MO YR | COST OR OTHER BASIS | SPEC 20% DEP | | DEPRECIABLE BASIS | DEP ALLOWED PRIOR YEARS | REMAINING COST | METHOD | RATE (%) OR LIFE (YRS) | DEPRECIATION FOR THIS YEAR |
|---|---|---|---|---|---|---|---|---|---|---|
| EQUIPMENT | 2/1/74 | 10228 | | | 10228 | -0- | 10228 | S.L. | 7YR | 1339 |
| GOODWILL | 4/1/74 | 35000 | | | -0- | | | | | |
| TOTALS | | | | | | | | | | 1339 |

PROFESSIONAL STATIONERS INC. LOS ANGELES, CALIF. FORM NO 102A

SCHEDULE

RESIDENT 540

# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR 1972

For year 1972, or other taxable year beginning , 1972, ending , 1973

| | | |
|---|---|---|
| FIRST NAME(S) AND INITIAL(S) ... PRIVATE | LAST NAME RUBY | Your social security number [redacted] |
| Present home address (Number and street, including apartment number, or rural route) 16230 ... | | Wife's number, if joint return [redacted] |
| City, town or post office, and State ... Hills, California | ZIP CODE | OCCUPATION Yours Self Employed / Wife's Housewife |

Married filing joint return
Married filing separate return—Enter spouse's social security number and first name here

Head of Household—Complete Part 1, page 2

5. Dependents—Do not list yourself, your spouse or person who qualifies you as head of household
NAME (Include last name and/or address if different from yours) RELATIONSHIP
Fred, Brian, Elisa, Thomas
Enter Number ▷ 5 4

6. Blind (refer to instructions) Number of blind exemptions claimed ▷ 6
7. Total dependent and blind exemptions (add lines 5 and 6) . . . 7 4

| Line | Description | No. | Amount |
|---|---|---|---|
| 8 | Wages, salaries, tips, and other employee compensation. (Attach Copy 2 of Form(s) W-2 to front. If not available, attach explanation) | 8 | [illegible] |
| 9 | Dividends. Enter total (if over $500, complete and attach Schedule B(540)) | 9 | [illegible] |
| 10 | Interest. Enter total (if over $500, complete and attach Schedule B(540)) | 10 | [illegible] |
| 11 | Income other than wages, dividends and interest (from page 2, line 41) | 11 | 5,9[illegible] |
| 12 | Total (add lines 8, 9, 10 and 11) | 12 | 6,0[illegible] |
| 13 | Adjustments to income (from page 2, line 47) | 13 | |
| 14 | Adjusted gross income (subtract line 13 from line 12) | 14 | 6,051 |
| | If you do not itemize deductions and line 14 is under $10,000, find tax in Tax Table and enter on line 17. If you itemize deductions or line 14 is $10,000 or more complete lines 15 and 16. | | 2,000 |
| 15 | Deductions Check if standard deduction (from page 2, line 56) | 15 | |
| 16 | Taxable income (subtract line 15 from line 14). Figure your tax on this amount by using the appropriate Tax Rate Schedule ... Enter tax on line 17 | 16 | 4,051 |
| 17 | Tax (check if from) ☐ Tax Table, ☒ Tax Rate Schedule (...) ☐ Schedule G(540) | 17 | [illegible] |
| 18 | Personal Exemption. Single—$25. Married couple or head of household—$50 | 18 | 50 00 |
| 19 | Other Exemptions—Total on line 7 above, 4 × $8 | 19 | 32 00 |
| 20 | Total exemptions (add lines 18 and 19) | 20 | 82 |
| 21 | Tax liability (subtract line 20 from line 17) | 21 | -0- |
| 22 | Other credits (from page 2, line 59) | 22 | |
| 23 | Net tax liability (subtract line 22 from line 21) | 23 | -0- |
| 24 | Tax on preference income (see instructions—attach Schedule P(540)) | 24 | |
| 25 | Total tax liability (add lines 23 and 24) | 25 | -0- |
| 26 | Total California income tax withheld (attach Form(s) W-2 or DE-2P to front) | 26 | |
| 27 | 1972 California estimated tax payments | 27 | |
| 28 | Excess California SDI tax withheld (attach Form DE 1964 to face of return) | 28 | |
| 29 | Total payments (add lines 26, 27 and 28) | 29 | |
| 30 | If line 25 is larger than line 29, enter BALANCE DUE. Pay in full. Mail payment with return to Franchise Tax Board, Sacramento, CA 95867. | 30 | -0- |
| 31 | If line 29 is larger than line 25, enter OVERPAYMENT. Mail return to P.O. Box 13-540, Sacramento, CA 95813. | 31 | |
| 32 | Line 31 to be (a) REFUNDED. (Allow at least six weeks for your refund) ▷ | | |
| | (b) Credited on 1973 estimated tax ▷ | | |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign ▷ Your signature—if filing jointly, BOTH must sign Date

EDWARD L. LAMBERT
TAX CONSULTANT
17835 VENTURA BLVD., ...
Signature of preparer other than taxpayer

Do not write in these spaces
P
E

SCHEDULE A FORM 540

# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE YEAR 19 72

Social Security Number [redacted]

Samuel and Phyllis Ruby

If one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

| | | |
|---|---|---|
| 1 | 1 | |
| 2 | 2 | |
| 3. Enter 1% of adjusted gross income ... on Form 540 | 3 | |
| 4. Subtract line 3 from line 2. Enter difference | 4 | |
| 5 | 5 | |
| 6 | 6 | |
| 7 | 7 | |
| 8 | 8 | |
| 9. ... line 8 from line 7. Enter difference | 9 | |
| 10. ... lines 1 and 9. Enter here and on Form 540, page 2) ▷ | 10 | 150.00 |
| 11 | 11 | |
| 12 | 12 | |
| 13. Subtract ... for maximum deduction. (Enter here and on Form 540, page 2) ▷ | 13 | |
| 14. Real estate | 14 | |
| 15. State and local gasoline | 15 | |
| 16. General sales | 16 | |
| 17. Auto license—Excess of registration and weight fees (see instructions) | 17 | |
| 18. Personal property | 18 | |
| 19. State disability insurance (SDI)—Employer private disability plans do not qualify | 19 | |
| 20. Other | 20 | |
| 21. Total taxes—(Add lines 14 through 20. Enter here and on Form 540, page 2) ▷ | 21 | 841.00 |

**Contributions**

| | | |
|---|---|---|
| 22. Cash—Including checks, money orders, etc. (itemize) | 22 | |
| 23. Total cash contributions | 23 | |
| 24. Other than cash (see instructions). Enter total here | 24 | |
| 25. Total—(Add lines 23 and 24. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, page 2) ▷ | 25 | 200.00 |

**Interest Expense**

| | | |
|---|---|---|
| 26. Home mortgage | 26 | |
| 27. Installment purchases | 27 | |
| 28. Other (itemize) | 28 | |
| 29. Total—(Add lines 26, 27 and 28. Enter here and on Form 540, page 2) ▷ | 29 | 3,232.00 |

**Miscellaneous Deductions**

Casualty or Theft Loss(es)—See Instructions

NOTE: If you had more than one casualty or theft loss occurrence, omit lines 30 through 33 and follow instructions for guidance.

| | | |
|---|---|---|
| 30. Loss before adjustments | 30 | |
| 31. Insurance reimbursement | 31 | |
| 32. $100 limitation | 32 | $100.00 |
| 33. Add lines 31 and 32 | 33 | |
| 34. Casualty or theft loss. (Line 30 less line 33) | 34 | |
| 35. Child Care—See instructions | 35 | |
| 36. Other—For education, alimony, union dues, etc. —See instructions | 36 | |
| 37. Total miscellaneous deductions—Add lines 34, 35 and 36. (Enter here and on Form 540, page 2) ▷ | 37 | |

SCHEDULE C

FORM 540

# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

TAXABLE 19 72 YEAR

Partnerships, (also ventures, etc. must file on Form 565

Social Security Number [redacted]

Ruby

A. ... Food Service ; product ...

(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name Snack Bar C. Federal employer identification number...

D. Business address 5418 Van Nuys Blvd. Van Nuys, California (ZIP code)

E. Indicate method of accounting: ☒ cash; ☐ accrual; ☐ other.

F. Were Forms 591, 592, 596 and 599 for the calendar year filed (if required)? ☐ Yes ☒ No

G. Is this business located within the boundaries of the city, town, etc. indicated? ☒ Yes ☐ No

H. Did you own this business at the end of the taxable year? ☒ Yes ☐ No

I. How many months of the taxable year did you own this business? 12

All applicable lines and schedules must be filled in.

| | | |
|---|---|---|
| 1 Gross receipts or sales $ ... Less returns and allowances $ ... Balance ▷ | SCHEDULE ATTACHED | |
| 2 Less: Cost of goods sold (Schedule C-1, line 8) and/or operations (attach schedule) | | |
| 3 Gross profit | | |
| 4 Other income | | |
| 5 Total income (add lines 3 and 4) | | |
| 6 Depreciation (explain in Schedule C-2) | | |
| 7 Taxes on business and business property (explain in Schedule C-3) | | |
| 8 Rent on business property | | |
| 9 Repairs (explain in Schedule C-3) | | |
| 10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself) | | |
| 11 Insurance | | |
| 12 Legal and professional fees | | |
| 13 Commissions | | |
| 14 Amortization (attach statement) | | |
| 15 (a) Pension and profit-sharing plans (see instructions for line 15(a)) | | |
| (b) Employee benefit programs (see instructions for line 15(b)) | | |
| 16 Interest on business indebtedness | | |
| 17 Bad debts arising from sales or services | | |
| 18 Depletion | | |
| 19 Other business expenses (specify): | | |
| (a) | | |
| (b) | | |
| (c) | | |
| (d) | | |
| (e) | | |
| (f) | | |
| (g) | | |
| (h) | | |
| (i) | | |
| (j) | | |
| (k) | | |
| (l) | | |
| (m) | | |
| (n) | | |
| (o) | | |
| (p) Total other business expenses (add lines 19(a) through 19(o)) | | |
| 20 Total deductions (add lines 6 through 19) | | |
| 21 Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR | 6,969 | 40 |

SCHEDULE D FORM 540

# CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE 1971 YEAR

Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR: Samuel and Phyllis Ruby

Social Security Number: [redacted]

**SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS**

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or loss (d less e) |
|---|---|---|---|---|---|
| 1. SCHEDULE ATTACHED | | | | | (1,248.00) |

| | |
|---|---|
| 2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries | |
| 3. Enter net gain (or loss), combine lines 1 and 2 | |
| 4. Enter unused short-term capital loss carryover from preceding taxable years (attach statement) | |
| 5. Net short-term gain (or loss), combine lines 3 and 4 | |

**LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS**

| a. Kind of property and description | b. Date acquired | c. Date sold | d. Gross sales price | e. Cost or other basis | f. Gain or loss |
|---|---|---|---|---|---|
| 6. | | | | | |

| | |
|---|---|
| 7. Enter gain if applicable from line 4, Schedule D-1 (Form 540) (attach copy) | |
| 8. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries | |
| 9. Net gain (or loss), combine lines 6 through 8 | (14,274.00) |
| 10. Enter unused long-term capital loss carryover from preceding taxable years (attach statement) | |
| 11. Net long-term gain (or loss), combine lines 9 and 10 | |
| 12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here | (15,522.00) |
| **13. If line 12 shows a gain—** | |
| (a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11 | |
| (b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR) | |
| **14. If line 12 shows a loss—** | |
| (a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d)) | |
| (b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero | |
| (c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) $1,000 | |
| (d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f) | |
| (e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) $1,000 ($500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(d); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9 | |
| (f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—**(Do not enter an amount greater than $1,000)** | ( 1,000.00) |

Carryover (1-1) ($14,522.00)

See Instructions on Back

SCHEDULE A
FORM 540

# CALIFORNIA
## ITEMIZED DEDUCTIONS
Attach to Form 540

TAXABLE YEAR 19 71

Name as shown on Form 540: Samuel and Phyllis Ruby

Social Security Number: [redacted]

Itemized vs. Standard Deduction—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife, if one spouse itemizes deductions, the other may not use the Tax Table or the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| | Line | Amount |
|---|---|---|
| 1. One half (but not more than $150) of insurance premiums for medical care | 1 | |
| 2. Medicine and drugs | 2 | |
| 3. Enter 1% of adjusted gross income shown on Form 540 | 3 | |
| 4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | 4 | |
| 5. Enter balance of insurance premiums for medical care not entered on line 1 | 5 | |
| 6. Other medical and dental expenses (attach itemized list) | 6 | |
| 7. Total—(Add lines 4, 5 and 6) | 7 | |
| 8. Enter 3% of adjusted gross income shown on Form 540 | 8 | |
| 9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero) | 9 | |
| 10. Total—(Add lines 1 and 9) ▶ | 10 | 150 00 |
| **Child Adoption Expense** | | |
| 11. Total expenses paid or incurred—Attach itemized list | 11 | |
| 12. Enter 3% of adjusted gross income shown on Form 540 | 12 | |
| 13. Subtract line 12 from line 11—See instructions for maximum limitations ▶ | 13 | |
| **Taxes** | | |
| 14. Real estate | 14 | |
| 15. State and local gasoline | 15 | |
| 16. General sales | 16 | |
| 17. Auto license—Excess of registration and weight fees (see instructions) | 17 | |
| 18. Personal property | 18 | |
| 19. State disability insurance (SDI)—Employer private disability plans do not qualify | 19 | |
| 20. Other (specify) | 20 | |
| 21. Total taxes—(Add lines 14 through 20) ▶ | 21 | 743 31 |
| **Contributions** | | |
| 22. Cash—Including checks, money orders, etc. (itemize) | 22 | |
| 23. Total cash contributions | 23 | |
| 24. Other than cash (see instructions). Enter total here | 24 | |
| 25. Total—Add lines 23 and 24—Maximum deduction may not exceed 20% of adjusted gross income ▶ | 25 | |
| **Interest Expense** | | |
| 26. Home mortgage | 26 | |
| 27. Installment purchases | 27 | |
| 28. Other (itemize) | 28 | |
| 29. Total—(Add lines 26, 27 and 28) ▶ | 29 | 2,617 68 |
| **Miscellaneous Deductions** | | |
| 30. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize) | 30 | |
| 31. Total miscellaneous deductions ▶ | 31 | 500 00 |
| 32. Total deductions—(Add lines 10, 13, 21, 25, 29 and 31). Enter total here and on Form 540, page 2, in space provided S/: | 32 | 4,010 99 |



Schedule B on reverse

SCHEDULE C FORM 540

# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

TAXABLE 19 71 YEAR

**Attach this schedule to your income tax return, Form 540 or 540NR** — **Partnerships, joint ventures, etc., must file on Form 56[illegible]**

Name as shown on Form 540 or 540NR: Samuel and Phyllis Ruby — Social Security Number [redacted]

A. Principal business activity: Food Service ; product ....
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name: Snack Bar — C. Federal employer identification number ....

D. Business location: 5418 Van Nuys Blvd. (Number and street or rural route) — Van Nuys, California (City—post office) (State) 91401 (ZIP code)

E. Indicate method of accounting: ☒ cash; ☐ accrual; ☐ other (describe) ....

F. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? ☐ Yes ☒ No. If "yes," attach explanation.

G. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☐ Yes ☒ No

| | | | |
|---|---|---|---|
| 1. Gross receipts or gross sales $ .... Less: Returns and allowances $ .... | | $ | |
| 2. Inventory at beginning of year (If different than last year's closing inventory attach explanation) | | SCHEDULE ATTACHED | |
| 3. Merchandise purchased $ ...., less cost of any items withdrawn from business for personal use $ | | | |
| 4. Cost of labor (do not include salary paid to yourself) | | | |
| 5. Material and supplies | | | |
| 6. Other costs (explain in Schedule C-1) | | | |
| 7. Total of lines 2 through 6 | | | |
| 8. Inventory at end of this year | | | |
| 9. **Cost of goods sold and/or operations** (subtract line 8 from line 7) | | | |
| 10. **Gross profit** (subtract line 9 from line 1) | | | |
| **OTHER BUSINESS DEDUCTIONS** | | | |
| 11. Depreciation (explain in Schedule C-2) | | | |
| 12. Taxes on business and business property (explain in Schedule C-1) | | | |
| 13. Rent on business property | | | |
| 14. Repairs (explain in Schedule C-1) | | | |
| 15. Salaries and wages not included on line 4 (exclude any paid to yourself) | | | |
| 16. Insurance | | | |
| 17. Legal and professional fees | | | |
| 18. Commissions | | | |
| 19. Amortization (attach statement) | | | |
| 20. (a) Pension and profit-sharing plans (see instructions) | | | |
| (b) Employee benefit programs (see instructions) | | | |
| 21. Interest on business indebtedness | | | |
| 22. Bad debts arising from sales or services | | | |
| 23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) | | | |
| 24. Other business expenses (explain in Schedule C-1) | | | |
| 25. Total of lines 11 through 24 | | | |
| 26. **Net profit (or loss)** (subtract line 25 from line 10). Enter here and on page 2, Form 540 or 540NR | | $ 7,350 | 33 |

### SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

540 1971

SCHEDULE D
FORM 540

# CALIFORNIA

TAXABLE 1971 YEAR

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR: Samuel and Phyllis Ruby

Social Security Number: [redacted]

### SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or loss (d less e) |
|---|---|---|---|---|---|
| 1. | | | | | |
| SCHEDULE ATTACHED | | | | | (1,248.00) |

| | |
|---|---|
| 2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries | |
| 3. Enter net gain (or loss), combine lines 1 and 2 | |
| 4. Enter unused short-term capital loss carryover from preceding taxable years (attach statement) | |
| 5. Net short-term gain (or loss), combine lines 3 and 4 | |

### LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

| a. | b. | c. | d. | e. | f. |
|---|---|---|---|---|---|
| 6. | | | | | |

| | |
|---|---|
| 7. Enter gain if applicable from line 4, Schedule D-1 (Form 540) (attach copy) | |
| 8. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries | |
| 9. Net gain (or loss), combine lines 6 through 8 | |
| 10. Enter unused long-term capital loss carryover from preceding taxable years (attach statement) | (14,274.00) |
| 11. Net long-term gain (or loss), combine lines 9 and 10 | |
| 12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here | (15,522.00) |
| **13. If line 12 shows a gain—** | |
| (a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11 | |
| (b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR) | |
| **14. If line 12 shows a loss—** | |
| (a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d)) | |
| (b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero | |
| (c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) $1,000 | |
| (d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f) | |
| (e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) $1,000 ($500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(d); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9 | |
| (f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—**(Do not enter an amount greater than $1,000)** | ( 1,000.00) |

Carryover (1-i) ($14,522.00)

*See Instructions on Back*

RESIDENT
540

# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR 1973

For the year January 1–December 31, 1973, or other taxable year beginning ............, 1973, ending ............, 19....

Please type or print

FIRST NAME(S) AND INITIAL(S): SAMUEL & PHYLLIS
LAST NAME: RUBY
Your Social Security Number: [redacted]
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route): 16250 BIRCHER ST
Spouse's Social Security Number: [redacted]
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE: GRANADA HILLS CALIF
OCCUPATION: Yours: S/E; Spouse's: H/W.

**Filing Status - Check Only One**

1. ☐ Single
2. ☒ Married filing joint return
3. ☐ Married filing separate return—Enter spouse's full name ............
4. ☐ Head of Household—Enter name of qualifying individual ............
5. ☐ Widow(er) with dependent child. Enter year spouse died 19.......

**Exemption Credits**

| | | | |
|---|---|---|---|
| 6. | Personal Exemption: {If line 1 or 3 checked, enter $25 / If line 2, 4 or 5 checked. enter $50} | 6 | 50 |
| 7. | Dependents - Do not list person who qualifies you as head of household. Name (include last name and/or address if different from yours) Relationship: THOMAS – FRED, ELISA. Total Number ► 3 X $8 | 7 | 24 |
| 8. | Blind (refer to instructions) Number of blind exemptions ► ...... X $8 | 8 | |
| 9. | Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 below | 9 | 74 |

**Income**

| | | | |
|---|---|---|---|
| 10. | Wages, salaries, tips and other employee compensation (Attach copy 2 of Form(s) W-2 to front, if unavailable, attach explanation) | 10 | |
| 11. | Dividends—before federal exclusion. Capital gain dividends must be included at 100% | 11 | 92 |
| 12. | Interest. (See instructions for taxability of federal, state and municipal bonds) | 12 | 345 |
| 13. | Income other than wages, dividends and interest (from line 50) | 13 | 16196 |
| 14. | Total (add lines 10, 11, 12 and 13) | 14 | 16633 |
| 15. | Adjustments to income (from line 56) | 15 | |
| 16. | Adjusted gross income (subtract line 15 from line 14) | 16 | 16633 |

- If you do NOT itemize deductions AND line 16 is under 10,000, find tax in Tax Table and enter on line 19.
- If you itemize deductions OR line 16 is $10,000 or more, complete lines 17 and 18.

| | | | |
|---|---|---|---|
| 17. | Deductions: Itemized (from line 63) OR Standard ($1,000 if line 1 or 3 checked—$2,000 if line 2, 4 or 5 checked) | 17 | 5162 |
| 18. | Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 | 18 | 11471 |

**Your Tax and Credits**

| | | | |
|---|---|---|---|
| 19. | Tax—If an averaging method is used, check appropriate box ☐ Schedule G, or ☐ Schedule G-1 | 19 | 249 |
| 20. | Total exemption credits (from line 9, above) | 20 | 74 |
| 21. | Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) | 21 | 175 |
| 22. | Other credits (from line 66) | 22 | |
| 23. | Net tax (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) | 23 | 175 |
| 24. | Special tax credit—from line 75 (see Instructions, page 2, for allowable credit) | 24 | 53 |
| 25. | Net Tax liability (subtract line 24 from line 23—if line 24 is greater than line 23, enter zero) | 25 | 122 |
| 26. | Tax on preference income (see instructions—attach Schedule P(540)) | 26 | |
| 27. | Total tax liability (add lines 25 and 26) | 27 | 122 |

**Your Prepayment Credits**

| | | | |
|---|---|---|---|
| 28. | Renter's credit—if you lived in rented property on March 1, 1973, complete Part I on page 2 | 28 | |
| 29. | Total California income tax withheld (attach Form(s) W-2 or W-2P to face of return). | 29 | |
| 30. | 1973 California estimated tax payments (include amount allowable as a credit from 1972 return) | 30 | |
| 31. | Excess California SDI tax withheld (attach Form DE 1964 to face of return) | 31 | |
| 32. | Total prepayment credits (add lines 28 through 31) | 32 | -0- |

**Balance Due or Refund**

| | | | |
|---|---|---|---|
| 33. | If line 27 is equal to or larger than line 32, enter amount of BALANCE DUE. Pay in full and mail with return to: Franchise Tax Board, Sacramento, CA 95867 | 33 | 122 |
| 34. | If line 32 is larger than line 27, enter amount OVERPAID. Mail return to: Franchise Tax Board, P.O. Box 13-540, Sacramento, CA 95813 | 34 | |
| 35. | Amount of line 34 to be REFUNDED. (allow at least six weeks for your refund) | 35 | |
| 36. | Amount of line 34 to be credited on your 1974 estimated tax | 36 | |

Do not write in these spaces: P, E, M, A

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN HERE ► Your signature ...... Date ...... Spouse's signature (if filing a joint return) ...... Date

► Preparer's signature (other than taxpayer) ...... Date
Address (and Zip code) ...... Preparer's Employer — Identification (or SSA) Number [redacted]

◄ ATTACH COPY 2 OF FORM W-2 HERE ►

ATTACH FORM DE 1964 HERE. ATTACH HERE ►

Write social security number on check or money order.

SCHEDULE **D-1** FORM 540

# CALIFORNIA

## SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)
(Attach to Form 540, 540NR, 541 or 565)

TAXABLE 19 73 YEAR

Name as shown on Tax Return: SAMUEL & PHYLLIS RUBY

Identifying number as shown on return: [redacted]

**PART I Gain From Disposition of Property Under Sections 18211, 18212-18, 18219, 18220**

Lines 9 and 10 should be omitted if there are no dispositions of farm property or farm land; or, if this form is filed by a partnership.

| 1. Description of Sections 18211, 18212-18, 18219, and 18220 property. | Date acquired (mo., day, yr.) | Date sold (mo., day, yr.) |
|---|---|---|
| (A) SNACK BAR | 4/70 | 8/13/73 |
| (B) | | |
| (C) | | |
| (D) | | |

| Correlate lines 1(A) through 1(D) with these columns → | Property (A) | Property (B) | Property (C) | Property (D) |
|---|---|---|---|---|
| 2. Gross sales price | 28000 — | | | |
| 3. Cost or other basis and expense of sale | 28138 — | | | |
| 4. Depreciation allowed (or allowable) | 12386 — | | | |
| 5. Adjusted basis, line 3 less line 4 | 15752 — | | | |
| 6. Total gain, subtract line 5 from line 2 | 12248. | | | |
| 7. If Section 18211 property: | | | | |
| (a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3) | 12386. | | | |
| (b) Line 6 or line 7(a), whichever is smaller | 12248. | | | |
| 8. If Section 18212-18 property: | | | | |
| (a) Enter additional depreciation after 12-31-63 and before 1-1-71 | | | | |
| (b) Enter additional depreciation after 12-31-70 | | | | |
| (c) Enter line 6 or line 8(b), whichever is smaller | | | | |
| (d) Line 8(c) times applicable percentage (Instruction D-4) | | | | |
| (e) Enter excess, if any, of line 6 over line 8(b) | | | | |
| (f) Enter line 8(a) or line 8(e), whichever is smaller | | | | |
| (g) Line 8(f) times applicable percentage (Instruction D-4) | | | | |
| (h) Add line 8(d) and line 8(g) | | | | |
| 9. If Section 18220 property: | | | | |
| (a) If farm land, enter soil and water conservation expenses for current year and four preceding years | | | | |
| (b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), whichever is smaller (see Instruction D-5) | | | | |
| (c) Excess deductions account (see Instruction D-5) | | | | |
| (d) Enter line 9(b) or line 9(c), whichever is smaller | | | | |
| 10. If Section 18219 property: | | | | |
| (a) Soil and water conservation expenses made after 12-31-69 | | | | |
| (b) Enter amount from line 9(d), if any; otherwise, enter a zero | | | | |
| (c) Enter excess, if any, of line 10(a) over 10(b) | | | | |
| (d) Line 10(c) times applicable percentage (Instruction D-5) | | | | |
| (e) Line 6 less line 10(b) | | | | |
| (f) Enter smaller of line 10(d) or line 10(e) | | | | |
| **SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)** | | | | |
| 11. Enter amounts from line 6 | 12248 | | | |
| 12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f) | 12248 | | | |
| 13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2) | —0— | | | |

14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III . . . . . . 12248 —

FORM **540** RESIDENT

# CALIFORNIA
## INDIVIDUAL INCOME TAX RETURN

TAXABLE **1970** YEAR

For Calendar Year 1970 or Fiscal Year Begun 1970 and Ended 1971

Please Type or Print

| FIRST NAME(S) AND INITIAL(S) | LAST NAME | Your social security number | S |
|---|---|---|---|
| SAMUEL AND PHYLLIS | RUBY | [redacted] | C |
| PRESENT HOME ADDRESS (Number and street, or rural route) | COUNTY | Spouse's social security number | M |
| 16250 Bircher | Los Angeles | [redacted] | B |
| CITY, TOWN OR POST OFFICE / STATE / ZIP CODE | | Your occupation | P |
| Granada Hills / California / 91344 | | Self-Employed | |
| NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING | | Spouse's occupation | A |
| Self-Employed | | Housewife | |

NAME AND ADDRESS ON 1969 CALIFORNIA RETURN. IF SAME AS ABOVE, WRITE "SAME". IF NONE FILED, GIVE REASON.
11346 Montgomery Avenue Granada Hills, Calif.

Adjusted gross income on 1970 Federal Return $ 8,284.97
If different from line 11, below, explain in Part VII, page 2.

**Filing Status** (check one)
1. [ ] Single
2. [X] Married, filing joint return
3. [ ] Married, filing separate return—spouse's name:
4. [ ] Unmarried "head of household"—Complete Part I, page 2

**ATTACH REMITTANCE HERE**

**Income** — If joint return, include all income of both husband and wife

| Line | Description | No. | Amount |
|---|---|---|---|
| 5. | **Wages, salaries, tips, etc.** (before payroll deductions) if more than two employers, attach schedule — Employer's name / Where employed (city and state) | 5 | |
| 6. | **Dividends.** Enter total here (also list in Schedule B (540), Part I, if total is over $100) | 6 | 20.60 |
| 7. | **Interest.** Enter total here (also list in Schedule B (540), Part II, if total is over $100) | 7 | |
| 8. | **Other income** (from page 2, line 30) | 8 | 8,284.97 |
| 9. | **Total** (add lines 5, 6, 7 and 8) | 9 | 8,305.57 |
| 10. | **Adjustments to income** (from page 2, line 35) | 10 | |
| 11. | **Adjusted gross income** (subtract line 10 from line 9) | 11 | 8,305.57 |

- If you do not itemize deductions AND line 11 is under $10,000, find your tax in Tax Table in instructions. Enter tax on line 12.
- If you itemize deductions OR line 11 is $10,000 or more, go to Part IV on page 2 to figure tax.

**Your Tax, and Credits**

| Line | Description | No. | Amount |
|---|---|---|---|
| 12. | **Tax from** (check one): Tax Table [ ], Tax Computation (page 2, Part IV) [X], or Schedule G (540) [ ] | 12 | 51.00 |
| 13. | **Exemption credits** (from page 2, line 43) | 13 | 82.00 |
| 14. | **Tax liability** (subtract line 13 from line 12) | 14 | None |
| 15. | **Total other credits** (from page 2, line 49) | 15 | |
| 16. | **Net tax liability** (subtract line 15 from line 14—if $1.00 or less, enter "zero") | 16 | None |

**Balance Due or Refund**

| Line | Description | No. | Amount |
|---|---|---|---|
| 17. | 1970 California estimated tax payment or credit from 1969 (if any). If none, enter "zero" | 17 | |
| 18. | **Balance due—if any** (subtract line 17 from line 16) PAY IN FULL WITH RETURN | 18 | None |
| 19. | **Overpayment—if any** (subtract line 16 from line 17) OVERPAYMENT | 19 | |
| 20. | Portion of line 19 you wish to apply on 1971 estimated tax | 20 | |
| 21. | **Refund—if any** (subtract line 20 from line 19) REFUND | 21 | |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Do not write in these spaces: T / P / I / T

**Sign here** ▶ Your signature—if filing jointly, BOTH must sign — Date
▶ Spouse's signature — Date

▶ Signature of preparer other than taxpayer — Date
Address LAMBERT-MARKELL
16633 VENTURA BLVD.
ENCINO, CALIF. 91316

**• Make Remittance Payable to FRANCHISE TAX BOARD—Mail to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95814.**

SCHEDULE A FORM 540

# CALIFORNIA

# ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE YEAR 1970

Name as shown on Form 540: Samuel and Phyllis Ruby

Social Security Number: [redacted]

**Itemized vs. Standard Deduction**--You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife, if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

| Item | | | Line | Amount | Cents |
|---|---|---|---|---|---|
| 1. One half (but not more than $150) of insurance premiums for medical care | | | 1 | | |
| 2. Medicine and drugs | 2 | | | | |
| 3. Enter 1% of adjusted gross income shown on Form 540 | 3 | | | | |
| 4. Subtract line 3 from line 2 (if less than zero, enter zero) | 4 | | | | |
| 5. Other medical and dental expenses. Include balance of insurance premiums for medical care not deducted on line 1 (attach schedule) | 5 | | | | |
| 6. **Total**—(Add lines 4 and 5) | 6 | | | | |
| 7. Enter 3% of adjusted gross income shown on Form 540 | 7 | | | | |
| 8. Subtract line 7 from line 6 (if less than zero, enter zero) | | | 8 | | |
| 9. **Total**—(Add lines 1 and 8) ▶ | | | 9 | 150 | 00 |
| **Child Adoption Expense** | | | | | |
| 10. Total expenses paid or incurred—Attach itemized list | | | 10 | | |
| 11. Enter 3% of adjusted gross income shown on Form 540 | | | 11 | | |
| 12. Subtract line 11 from line 10—See instructions for maximum limitations ▶ | | | 12 | | |
| **Taxes** | | | | | |
| 13. Real estate | | | 13 | | |
| 14. State and local gasoline | | | 14 | | |
| 15. General sales | | | 15 | | |
| 16. Auto license—Excess of registration and weight fees (see instructions) | | | 16 | | |
| 17. Personal property | | | 17 | | |
| 18. State disability insurance (SDI)—Employer private disability plans do not qualify | | | 18 | | |
| 19. Other (specify) | | | 19 | | |
| 20. **Total taxes**—(Add lines 13 through 19) ▶ | | | 20 | 663 | 26 |
| **Contributions** | | | | | |
| 21. Cash—Including checks, money orders, etc. (itemize) | | | 21 | | |
| 22. Total cash contributions | | | 22 | | |
| 23. Other than cash (see instructions). Enter total here | | | 23 | | |
| 24. **Total**—Add lines 22 and 23—Maximum deduction may not exceed 20% of adjusted gross income ▶ | | | 24 | 280 | 00 |
| **Interest Expense** | | | | | |
| 25. Home mortgage | | | 25 | | |
| 26. Installment purchases | | | 26 | | |
| 27. Other (itemize) | | | 27 | | |
| 28. **Total**—(Add lines 25, 26 and 27) ▶ | | | 28 | 1,552 | 18 |
| **Miscellaneous Deductions** | | | | | |
| 29. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize) | | | 29 | | |
| 30. **Total miscellaneous deductions** ▶ | | | 30 | 100 | 00 |
| 31. **Total deductions**- (Add lines 9, 12, 20, 24, 28 and 30). Enter total here and on Form 540, page 2, in space provided S/A | | | 31 | 2,745 | 44 |



Schedule B on reverse

SCHEDULE C FORM 540

# CALIFORNIA

# PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

**(Sole Proprietorships)**

TAXABLE YEAR 19 70

**Attach this schedule to your income tax return, Form 540 or 540NR** — **Partnerships, joint ventures, etc., must file on Form 565**

Name as shown on Form 540 or 540NR: Samuel and Phyllis Ruby

Social Security Number: [redacted]

**A.** Principal business activity: Food; product: ......
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

**B.** Business name: Snack Bar

**C.** Federal employer identification number: 95-2651578

**D.** Business location: 5418 Van Nuys Boulevard (Number and street or rural route) Van Nuys, (City—post office) California (State) 91401 (ZIP code)

**E.** Indicate method of accounting: ☒ cash; ☐ accrual; ☐ other (describe) ......

**F.** Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? ☐ Yes ☒ No. If "yes," attach explanation.

**G.** Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☐ Yes ☒ No

1. Gross receipts or gross sales $ ...... Less: Returns and allowances $ ...... $ ......
2. Inventory at beginning of year (If different than last year's closing inventory attach explanation)
3. Merchandise purchased $ ......, less cost of any items withdrawn from business for personal use $ ......
4. Cost of labor (do not include salary paid to yourself)
5. Material and supplies
6. Other costs (explain in Schedule C-1)
7. Total of lines 2 through 6
8. Inventory at end of this year
9. **Cost of goods sold and/or operations** (subtract line 8 from line 7)
10. **Gross profit** (subtract line 9 from line 1)

SCHEDULE ATTACHED

**OTHER BUSINESS DEDUCTIONS**

11. Depreciation (explain in Schedule C-2)
12. Taxes on business and business property (explain in Schedule C-1)
13. Rent on business property
14. Repairs (explain in Schedule C-1)
15. Salaries and wages not included on line 4 (exclude any paid to yourself)
16. Insurance
17. Legal and professional fees
18. Commissions
19. Amortization (attach statement)
20. Retirement plans, etc. (other than your share)
21. Interest on business indebtedness
22. Bad debts arising from sales or service
23. Losses of business property (attach statement)
24. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)
25. Other business expenses (explain in Schedule C-1)
26. Total of lines 11 through 25
27. **Net profit (or loss)** (subtract line 26 from line 10). Enter here and on page 2, Part II, Form 540 or 540NR $ 9,284 97

## SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |

SCHEDULE D FORM 540

# CALIFORNIA

# SALES OR EXCHANGES OF PROPERTY

Attach to Form 540 or 540NR

TAXABLE 1970 YEAR

Name as shown on Form 540 or 540NR
Samuel and Phyllis Ruby

Social Security Number [redacted]

## Part I—CAPITAL ASSETS

SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

| a. Kind of property (if necessary, attach statement of descriptive details not shown below) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price | e. Depreciation allowed (or allowable) since acquisition (attach schedule) | f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | g. Gain or loss (d plus e less f) |
|---|---|---|---|---|---|---|
| 1. | | | | | | |
| | | SCHEDULE ATTACHED | | | | (15,274.00) |

2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . . . . .
3. Enter unused short-term capital loss carryover from preceding taxable years (attach statement) . . . . . .
4. Net short-term gain (or loss) from lines 1, 2 and 3 . . . . . . . . . . . . . . . . . . .

LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

5. Enter gain (if any) from line 16, Part II . . . . . . . . . . . . . . . . . . . . . .
6. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . . . . .
7. Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . . . .
8. Net long-term gain (or loss) from lines 5, 6 and 7 . . . . . . . . . . . . . . . . . . . (15,274.00)

9. Combine the amounts shown on lines 4 and 8 and enter the net gain (or loss) here . . . . . . . . . .
10. If line 9 shows a GAIN, enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8) . . . . . . . . . . . . . . . . . . . . . . . . .
11. Subtract line 10 from line 9, Enter here and on line 17, Part III . . . . . . . . . . . . . .
12. If line 9 shows a LOSS, enter here and on line 17, Part III the **smallest** of the following: (a) the amount on line 9; (b) the amount of taxable income on Form 540 or 540NR, computed without capital gains and losses; or (c) $1,000 . . . . . . . Carryover Loss (14,274.00) . . . ( 1,000.00)

## Part II—SALE OR EXCHANGE OF PROPERTY UNDER SECTIONS 18181–82

13. Enter gain (if any) from line 22, Part IV . . . . . . . . . . . . . . . . . . . . . .
14. Enter gain (if any) from line 25, Part IV . . . . . . . . . . . . . . . . . . . . . .
15. Enter your share of gain (or loss) of Section 18181–82 items from partnerships and fiduciaries . . . .
16. Net gain (or loss). If GAIN, enter on line 5, Part I; if LOSS, enter on line 29, Part V . . . . . . .

## PART III—TOTAL NET GAIN OR LOSS FROM SALES OR EXCHANGES OF PROPERTY

17. Net gain (or loss) from line 10 or 11, Part I . . . . . . . . . . . . . . . . . . . .
18. Net gain (or loss) from line 31, Part IV . . . . . . . . . . . . . . . . . . . . . .
19. Total net gain (or loss)—Combine lines 17 and 18. Enter here and on Form 540 or Form 540NR, page 2, Part II, line 23 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .



(Schedule continued on reverse)

## SCHEDULE E -- SHAREHOLDERS SHARE OF INCOME AND CREDITS

(If additional space is needed, attach schedule)

| | (1) Name and Address of Each Shareholder | (2) Social Security Number | (3) Number of Shares |
|---|---|---|---|
| (a) | GEORGE MARCUS<br>1301 MIAMI GARDENS DR, N. MIAMI, FLA, 33162 | [redacted] | 7500 |
| (b) | EARL RUBY<br>4380 STONEY RIVER DR, BIRMINGHAM, MICH 48010 | [redacted] | 7500 |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

| | (4) Amount taxable as ordinary income (schedule K, line 9, U.S. 1120-S) | (5) Distributive income from page 1, line 5, or page 2, schedule B, line 6 | (6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 29 or on page 2, schedule 2, line 37) difference between column 4 and column 5 (see instructions) |
|---|---|---|---|
| (a) | $ 32,036.39 | $ 32,380.38 | $ 32380.38 |
| (b) | 32,036.38 | 32,380.38 | 32380.38 |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

# SCHEDULE E -- SHAREHOLDERS SHARE OF INCOME AND CREDITS

(If additional space is needed, attach schedule)

| | (1) Name and Address of Each Shareholder | (2) Social Security Number | (3) Number of Shares |
|---|---|---|---|
| (a) | GEORGE MARCUS<br>1301 MIAMI GARDENS DR, N. MIAMI, FLA, 33162 | [redacted] | 7500 |
| (b) | EARL RUBY<br>4380 STONEY RIVER DR, BIRMINGHAM, MICH 48010 | [redacted] | 7500 |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

| | (4) Amount taxable as ordinary income (schedule K, line 9, U.S. 1120-S) | (5) Distributive income from page 1, line 5, or page 2, schedule B, line 6 | (6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 29 or on page 2, schedule 2, line 37) difference between column 4 and column 5 (see instructions) |
|---|---|---|---|
| (a) | $ 32,036.39 | $ 32,380.38 | $ 32380.38 |
| (b) | 32,036.38 | 32,380.38 | 32380.38 |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

## SCHEDULE F – SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

| (1) Name and Address of Each Shareholder | (2) Social Security Number | (3) Number of Shares | (4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S) |
|---|---|---|---|
| (a) EARL RUBY<br>[illegible] STONY RIVER DR. BIRM. MI | [redacted] | 7,500 | 46,840.04 |
| (b) ESTATE OF GEORGE MARCUS<br>6? N. WASHINGTON #1150 CHICAGO, ILL. 60602 | | 7,500 | 46,840.05 |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

| | (5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6 | (6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions) | (7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions) | (8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions) |
|---|---|---|---|---|
| (a) | 46,840.04 | | | |
| (b) | 46,840.05 | | | |
| (c) | | | | |
| (d) | | | | |
| (e) | | | | |
| (f) | | | | |
| (g) | | | | |
| (h) | | | | |
| (i) | | | | |
| (j) | | | | |

## SCHEDULE F – SHAREHOLDERS SHARE OF INCOME AND CREDITS

(If additional space is needed, attach schedule)

| | (1) Name and Address of Each Shareholder | (2) Social Security Number | (3) Number of Shares | (4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S) |
|---|---|---|---|---|
| (a) | EARL RUBY 4380 STONEY RIVER BIRM., MI | [redacted] | 500 | 19,730.16 |
| (b) | ESTATE OF GEORGE MARCUS 69 W. WASHINGTON #1120 CHICAGO ILL. 60602 | | 500 | 19,730.15 |
| (c) | | | | |
| (d) | | | | |
| (e) | | | | |
| (f) | | | | |
| (g) | | | | |
| (h) | | | | |
| (i) | | | | |
| (j) | | | | |

| | (5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6 | (6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions) | (7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions) | (8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions) |
|---|---|---|---|---|
| (a) | 19,730.16 | | 46.61 | |
| (b) | 19,730.15 | | 46.61 | |
| (c) | | | | |
| (d) | | | | |
| (e) | | | | |
| (f) | | | | |
| (g) | | | | |
| (h) | | | | |
| (i) | | | | |
| (j) | | | | |

D-1040 (NR)
**CITY OF DETROIT**

# CITY OF DETROIT INCOME TAX 1976
## INDIVIDUAL RETURN — NONRESIDENT

or other taxable year beginning ............................, 1976, ending ............................, 19......

| PLEASE PRINT OR TYPE | | | |
|---|---|---|---|
| First Name and Initial: Earl R. and Marge | Last Name: Ruby | Your Social Security Number: [redacted] | EXTENSION NUMBER |
| (If joint return of husband and wife, use first names and middle initials of both) | | Your Occupation: Sales | If you are an EMPLOYER enter your Federal EMPLOYER Identification No. here: |
| Home Address (Number and Street or Rural Route): 18135 Livernois | | Spouse's Social Security Number: | |
| City, Town or Post Office: Detroit, | State: Michigan — Postal Zip Code: 48221 | Spouse's Occupation: Housewife | IP / FP / APP. / OA. |

A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name ............................

B. Enter the name and address used on your return for 1975 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. Same

Auditor

## SCHEDULE A — EXEMPTIONS

| | Regular | 65 or over | Blind | Enter number of exemptions checked |
|---|---|---|---|---|
| 1. YOURSELF | ☒ | ☐ | ☐ | |
| SPOUSE | ☒ | ☐ | ☐ | |

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: Enter No.

3. OTHER DEPENDENTS

| NAME Enter figure 1 in the last column to right for each name listed | Relationship | Months lived in your home during 1976 | |
|---|---|---|---|
| | | | |
| | | | |

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below. → 2

## INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

| Employer's Name | Where employed (City and State) | Total wages reported on DW-2 or W-2 | Detroit Income Tax Withheld | WAGES, ETC. EARNED IN DETROIT |
|---|---|---|---|---|
| COBO CLEANERS, INC. | DETROIT, MICH. | $ 164,200.00 | $ 970.00 | $ 82,100.00 |
| COBO-RUMAR SALES, INC. | DETROIT, MICH. | 16,500.00 | 110.00 | 8,250.00 |
| 6. TOTALS | | 180,700.00 | 1,080.00 | 90,350.00 |

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4 ........ 631.72
8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4 ........ 4,481.00
9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10
10. Net profit (or loss) from business — from page 3, Schedule C, line 8 ◆
11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)
12. Total (add lines 6 through 11 of last column) ........ 95,462.72
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)
14. Total (line 12 less line 13) ........ 95,462.72
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 2 and multiply by $600 ........ $ 1,200.00
16. TOTAL INCOME SUBJECT TO TAX ........ 94,262.72
17. CITY OF DETROIT TAX: Multiply line 16 by .005 (½%) ● $ 471.31

## PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2 ........ $ 1,080.00
b. Payments and credits on 1976 Declaration of Estimated Detroit Income Tax ●
c. Other Credits — explain in attached statement (See Instructions)
19. TOTAL — Add Lines 18a, b, and c ● $ 1,080.00

## TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of **OVERPAYMENT** ● $ 608.69
21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1977 Estimated Tax or (B) ☒ Refunded.
22. If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return ● $
*Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar ($1.00) need not be paid.*

Attach Copy of Form DW-2 or W-2 Here — Attach Check or Money Order Here

I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN HERE →

SIGN HERE ............................ (Taxpayer's signature and date) — ............................ (Signature of preparer other than taxpayer) (Date)

SIGN HERE ............................ (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
19675 WEST TEN MILE ROAD

MAIL TO: Finance Department, Treasury Division, 104 City-County Building, Detroit, Michigan 48226
RETURNS MUST BE FILED BY APRIL 30

Mich. Dept. of Treasury

C-8000K ☐

# Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

See instructions on reverse side

1976 ☐

| 1 Name: | 2 Account Number: |
|---|---|
| Cobo-Rumar Sales, Inc. | 38-1812707 |

**PART I SUMMARY**

| | | |
|---|---|---|
| 3 Total Number of Partners or Shareholders | 3 | 1 |
| 4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a | 4 | |

**PART II QUALIFIED PARTNERS OR SHAREHOLDERS**

| A NAME AND ADDRESS | B SOCIAL SECURITY NO. | C % Time | D SHAREHOLDER'S SALARY | E % Own. | PARTNER'S or SHAREHOLDER'S F Share of Bus. Inc. | G Share of SBT Paid |
|---|---|---|---|---|---|---|
| 5 Earl Ruby 4380 Stoney River;Birm. | [redacted] | 100% | 18,000 \| 00 | 100% | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |

**PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS.** If more space is needed submit separate schedule and enter totals on line 7.

| | | | | | |
|---|---|---|---|---|---|
| 6 | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| TOTALS (Part II and Part III) | 7 | \| 00 | % | \| 00 | \| 00 |

Calendar Year 19 76
OR FISCAL YEAR

Beginning ________ 19____
Ending ________ 19____

☒ INDIVIDUAL (Check
☐ FIDUCIARY One)

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPON[illegible]

FOR OFFICE USE ONLY

RUBY EARL & MARGIE
18135 LIVERNOIS AVE
DETROIT MI 48221

6 9 8 8 5 5



Husband's Social Security No. [redacted]

Wife's Social Security No.

| Mo. | Day | Yr. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 09 | 30 | 76 | 698855 | 007 | 82 | | 1 | | 76 | 12 |
| Retroactive Date | | | Intangible Account Number | Type | County | City | K | C | File Date | |

If this return is for an Estate, give Probate.

| File No. | County | Date of Death | POSTED: | AUDITED: | Employer Identification No. |
|---|---|---|---|---|---|
| | | | | | |

## Computation of Tax Due

| LINE NO. | | AMOUNT | LINE NO. | TAX |
|---|---|---|---|---|
| 1. | Accounts and Notes Receivable (non-income producing only) | | 1. | |
| 2. | Less Accounts and Notes Payable | | 2. | |
| 3. | Balance Taxable @ 1/10th of 1% | | 3. | |
| 4. | Accounts and Notes Receivable (income producing only) | | 4. | |
| 5. | Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2) | | 5. | |
| 6. | Balance Taxable | | 6. | |
| 7. | Income applicable to balance | | 7. | |
| 8. | Tax @ 3½% of Income (Line 7) or 1/10th of 1% of Balance (Line 6), whichever is greater. | | 8. | |
| 9. | Stocks and Bonds - - - - - Schedule A, Column 9. | | 9. | 2,376 23 |
| 10. | Mortgages and Land Contracts - - - - - Schedule B, Column 8. | | 10. | |
| 11. | Annuities - - - - - Schedule C, Column 9. | | 11. | |
| 12. | Beneficiary Return (attach copy hereto) | | 12. | |
| 13. | TOTAL | | 13. | 2,376.23 |
| 14. | Less Statutory deduction ($175.00 or $350.00 by husbands and wives filing joint return) | | 14. | 350.00 |
| 15. | BALANCE DUE | | 15. | 2,026.23 |
| 16. | Cash on Hand or in Transit as of **retroactive date** (include cash in safety deposit boxes) | | 16. | |
| 17. | Bank Deposits in Banks Located Outside of Michigan {or Withdrawn from Mich. Banks or Ass'ns. after RETROACTIVE DATE.} | | 17. | |
| 18. | Savings in Building and Loan Ass'ns. Located Outside of Michigan | | 18. | |
| 19. | TOTAL | | 19. | |
| 20. | TAX @ **20¢ per $1000.00** of Line 19 | | 20. | |
| 21. | TOTAL TAX DUE (Line 15 plus Line 20) | | 21. | 2,026 23 |
| 22. | Less Advance Payment of Tax | | 22. | |
| 23. | TOTAL TAX DUE | | 23. | 2,026.23 |
| 24. | Penalties & Interest; Penalty ____ %, $____ ; Interest ____ % ____ Months, $____ | | 24. | |
| 25. | TOTAL AMOUNT DUE WITH THIS RETURN (Due on or before April 30) *Or Four Months after End of Authorized Fiscal Year* | | 25. | 2,026 23 |

**Make Remittance Payable To: *'STATE OF MICHIGAN'* Write your Intangible Account No. on your check.**
**Mail To: MICHIGAN DEPARTMENT OF TREASURY, TREASURY BUILDING, LANSING, MICHIGAN 48922**

| Business or Profession of Taxpayer: | Amount Single Business Tax Paid: | Single Business Tax Account No.: | Telephone Number: |
|---|---|---|---|
| SALES | | | 863 0400 |

| Year of Last Return Filed: | Address of Last Return: |
|---|---|
| 1975 | SAME |

Check which Method your return is Computed by.
☒ RETROACTIVE DATE ☐ MONTHLY AVERAGE

*NOTE: If this return is from a Trustee, attach a list of Names and Addresses of Beneficiaries and Date of Creation of Trust.*

I declare under the penalties imposed by Act No. 301 P.A. of 1939, as Amended, that this return, including any accompanying schedules and statements has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature ____________

Signature ____________

Prepared By: GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
Address of Preparer: 19675 WEST TEN MILE ROAD

Title: (State whether Individual, Owner, Executor, Administrator, Trustee, etc.)

1975 MI-1040

# MICHIGAN INDIVIDUAL INCOME TAX RETURN

for 1975, or taxable year beginning ________, 1975, ending ________, 19 ____

Please Print or Type

| First name and initial (if joint return, use first names and initials of both) | Last name | Your social security number |
|---|---|---|
| Earl R. and Marge | Ruby | [redacted] |
| Home address (number and street or rural route): 18135 Livernois | | Your occupation: Sales |
| City, town or post office, and State: Detroit, Michigan | ZIP code: 48221 | Spouse's social security no. |
| | | Spouse's occupation |

Residency Status during tax year: [X] Resident [ ] Non-resident [ ] Part-year resident, from ______ to ______

Filing Status:
A [ ] Single
B [X] Married, filing jointly
C [ ] Married, filing separately (see instructions, page 2)
Name of Spouse ______
(Give spouse's Soc. Sec. No. in the space provided)

1. Exemptions:
(a) Enter here the number of exemptions claimed on your federal income tax return ........ [See instructions] 4
(b) Special exemption for paraplegics & quadriplegics ........
(c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b) ........ 4

2. STATE CAMPAIGN FUND — Do you wish to designate $2.00 of your taxes for this fund? [ ] YES [X] NO
If joint return, does your spouse wish to designate $2.00? [ ] YES [X] NO
NOTE: If you check the 'YES' boxes it will not increase your tax or reduce your refund.

Attach State Copy of Form W-2 Here

3. Adjusted gross income as defined in the Internal Revenue Code and which should be reported on Federal Form 1040, line 15, or 1040 A, line 12 (Attach copies of any Federal schedules that indicate a loss or deduction from gross income. (See page 5 of the instructions)) ........ 178,036 18
4. Additions to adjusted gross income, (from page 2, line 35) ........
5. Total, add lines 3 and 4 ........ 178,036 18
6. Subtractions from adjusted gross income, (from page 2, line 44) ........
7. Subtract line 6 from line 5 ........ 178,036 18
8. Residents multiply exemptions claimed on line 1 by $1,500.00 (part-year and nonresident allowance from line 48) ........ 6,000 00
9. Income subject to tax (subtract line 8 from line 7) ........ 172,036 18
10. Tax: multiply line 9 by 4.37% (.0437) ........ 7,517 98

**CREDITS** (See instructions - pages 7-10)

| | AMOUNT PAID | | CREDIT |
|---|---|---|---|
| 11. Income tax paid to Michigan cities | 100 89 | 11a. | 20 09 |
| 12. Contributions to Michigan colleges & universities (attach receipts) | | 12a. | |
| 13. Income tax paid to another state (attach copy of return) | | 13a. | |

14. Total credits (add lines 11a, 12a, and 13a), enter total here ........ 20 09
15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE') ........ 7,497 89
16. Credits from any MI-1040 CR form. (see page 9 of instructions) ........

**Do not complete lines 17 thru 21 if you have claimed a credit on line 16.**

17. Household income from line 56 ........
18. Enter 1975 homestead property tax or amount from line 59 ........
19. Tax not eligible for credit, enter 3.5% (.035) of line 17 ........
20. Subtract line 19 from line 18, if line 19 is greater, enter 'NONE' ........
21. Property tax credit, 60% (.60) of line 20, ($500.00 maximum) ........
22. Personal property tax paid on inventory ______ X 39% (.39) ........

**PAYMENTS**

Attach Check or Money Order Here

23. Michigan tax withheld (attach State copy of W-2) ........ 2,157 50
24. Michigan estimated tax payments ........ 4,000 00
25. 1974 overpayment credited to 1975 ........
26. Add lines 16, 22, 23, 24, and 25,/or lines 21, 22, 23, 24, and 25 ........ 6,157 50
27. If line 26 is less than line 15, enter BALANCE OF TAX DUE HERE ........ PAY ▶ 1,340 39
28. If line 26 is greater than line 15, enter AMOUNT OVERPAID ........
29. Amount of line 28 to be REFUNDED TO YOU ........ REFUND ▶
30. Amount of line 28 to be credited to 1976 estimated tax ........

NOTE: If all of overpayment (line 28) is to be refunded (line 29), make no entry on line 30.

OFFICE USE

This return is due April 15, 1976 or on the 15th day of the fourth month after the close of your tax year.
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

Sign Here ▶ Your signature ______ Date ______
Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

▶ Signature of preparer other than taxpayer ______ Date ______
GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
19675 WEST TEN MILE ROAD
Address

... expected in 1976 ....................
2. Exemptions (number of allowable exemptions times $1,500.00) ....................
3. Subtract line 2 from line 1. (This is your estimated taxable income) ....................
4. Estimated tax (line 3 times .046 or 4.6%) ....................
5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories, Michigan homestead property taxes and contributions to Michigan colleges and universities ....................
6. Subtract line 5 from line 4. Enter here and on line 1 below ....................

MICHIGAN THE GREAT LAKE STATE

## MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS– 1976

For calendar year 1976 or fiscal year ending ____________, 19____

STATE OF MICHIGAN
Department of Treasury

FORM MI-1040-ES

Please print or type

| First name and initial (if joint declaration, use names and initials of both) | Last name | Your social security number |
|---|---|---|
| Address (number and street) | | Spouse's social security number |
| City, State, and ZIP code | | |

1. Your estimate of 1976 income tax ....................
2. Estimated income tax withheld and to be withheld during entire year of 1976 ....................
3. ESTIMATED TAX (line 1 less line 2). (If less than $100, no declaration is required) ....................
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
   If this declaration is due to be filed on: ☐ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3; ☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3 ....................
5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here ....................
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here ....................
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) ....................
8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here ....................

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) .................................... Date .................... 19........

If joint estimate, both husband and wife must sign

MICHIGAN THE GREAT LAKE STATE

## MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS– 1976

For calendar year 1976 or fiscal year ending ____________, 19____

STATE OF MICHIGAN
Department of Treasury

FORM MI-1040-ES

Please print or type

| First name and initial (if joint declaration, use names and initials of both) | Last name | Your social security number |
|---|---|---|
| Earl R. and Marge | Ruby | [redacted] |
| Address (number and street): 18135 Livernois | | Spouse's social security number |
| City, State, and ZIP code: Detroit, Michigan 48221 | | |

1. Your estimate of 1976 income tax .................... 5,600.00
2. Estimated income tax withheld and to be withheld during entire year of 1976 ....................
3. ESTIMATED TAX (line 1 less line 2). (If less than $100, no declaration is required) .................... 5,600.00
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
   If this declaration is due to be filed on: ☒ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3; ☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3 .................... 1,400.00
5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here ....................
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here ....................
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) .................... 1,400.00
8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here ....................

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) .................... Date .................... 19........

D-1040 (NR)

**CITY OF DETROIT**

# CITY OF DETROIT INCOME TAX 1975

## INDIVIDUAL RETURN — NONRESIDENT

or other taxable year beginning ............, 1975, ending ............, 19......

EXTENSION NUMBER

PLEASE PRINT OR TYPE

| | | |
|---|---|---|
| First Name and Initial: Earl R. and Marge | Last Name: Ruby | Your Social Security Number: [redacted] |
| (If joint return of husband and wife, use first names and middle initials of both) | | Your Occupation: Sales |
| Home Address (Number and Street or Rural Route): 18135 Livernois | | Spouse's Social Security Number: |
| City, Town or Post Office: Detroit, Michigan | State | Postal Zip Code: 48221 | Spouse's Occupation: |

If you are an EMPLO[YER] enter your Federal EMPLO[YER] Identification No. here:

| IP | FP | APP. / OA. |
|---|---|---|
| | | |

A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name..............................

B. Enter the name and address used on your return for 1974 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. Same

Auditor

**SCHEDULE A — EXEMPTIONS**

| | Regular | 65 or over | Blind | Enter number of exemptions checked |
|---|---|---|---|---|
| 1. YOURSELF | ☒ | ☐ | ☐ | → |
| SPOUSE | ☒ | ☐ | ☐ | → |

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: Denise, Joyce — Enter No. →

3. OTHER DEPENDENTS

| NAME Enter figure 1 in the last column to right for each name listed | Relationship | Months lived in your home during 1975 | |
|---|---|---|---|
| | | | → |
| | | | → |

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below. → 4

**INCOME** (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

| Employer's Name | Where employed (City and State) | Total wages reported on DW-2 or W-2 | Detroit Income Tax Withheld | WAGES, ETC. EARNED IN DETROIT |
|---|---|---|---|---|
| COBO CLEANERS, INC. | DET, MICH. | $ 70,000.00 | $ 229.00 | $ 35,000.00 |
| | | 16,500.00 | 110.00 | 8,250.00 |
| 6. TOTALS | | 86,500.00 | 339.00 | 43,250.00 |

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4 ........ 396.13

8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4 ........ 2,508.00

9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10 ........

10. Net profit (or loss) from business — from page 3, Schedule C, line 8 ........

11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)

12. Total (add lines 6 through 11 of last column) ........ 46,154.13

13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero) ........

14. Total (line 12 less line 13) ........ 46,154.13

15. Less Amount for Exemptions: Enter number of exemptions from line 4 above ....4.... and multiply by $600 ........ $ 2,400.00

16. TOTAL INCOME SUBJECT TO TAX ........ 43,754.13

17. CITY OF DETROIT TAX: Multiply line 16 by .005 (½%) ........ $ 218.77

**PAYMENTS AND CREDITS**

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2 ........ $ 339.00

b. Payments and credits on 1975 Declaration of Estimated Detroit Income Tax ........

c. Other Credits — explain in attached statement (See Instructions) ........

19. TOTAL — Add Lines 18a, b, and c ........ $ 339.00

**TAX DUE OR REFUND**

20. If your payments (line 19) are larger than your tax (line 17), enter amount of **OVERPAYMENT** ........ $ 120.23

21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1976 Estimated Tax or (B) ☒ Refunded.

22. If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return ........ $

*Make check payable to:* "TREASURER, CITY OF DETROIT." A balance due of less than one dollar ($1.00) need not be paid.

I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN HERE →

SIGN HERE ........ (Taxpayer's signature and date) ........ (Signature of preparer other than taxpayer) (Date)

SIGN HERE ........ (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) GORDON L. HOLLANDER, P.C. CERTIFIED PUBLIC ACCOUNTANT (Address)

Attach Copy of Form DW-2 or W-2 Here

Attach Check or Money Order Here

DEPARTMENT OF TREASURY
Revenue Division
INTANGIBLES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

Calendar Year 19____
OR FISCAL YEAR ____
Beginning ____ 19____
Ending ____ 19____

--- DO NOT WRITE ABOVE THIS LINE ---

RUBY EARL & MARGIE
18135 LIVERNOIS AVE
DETROIT MI 48221

6 9 8 8 5 5

Check One:
- Individual ☐
- Partnership ☐
- Michigan Corporation ☐
- Foreign Corporation ☐
- Fiduciary ☐

| POSTED | FILED |
|---|---|
| | |

IF THIS RETURN IS FOR ESTATE GIVE PROBA...
County____
File No.____
Date of Death____

| MONTH | DAY | YEAR | ACCOUNT NO. | TYPE | COUNTY | CITY | K | C | FILE DATE | |
|---|---|---|---|---|---|---|---|---|---|---|
| 11 | 30 | 75 | 698855 | 007 | 82 | | 1 | | 75 | 12 |

RETROACTIVE DATE

## Computation of Tax Due

| Line No. | | AMOUNT | Line No. | TAX |
|---|---|---|---|---|
| 1. | Accounts and Notes Receivable (non-income producing only) | | 1. | |
| 2. | Less Accounts and Notes Payable | | 2. | |
| 3. | Balance Taxable @ 1/10th of 1% | | 3. | |
| 4. | Accounts and Notes Receivable (income producing only) | | 4. | |
| 5. | Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2) | | 5. | |
| 6. | Balance Taxable | | 6. | |
| 7. | Income applicable to balance | | 7. | |
| 8. | Tax @ 3½% of Income (Line 7) or 1/10 of 1% of Balance (Line 6), whichever is greater | | 8. | |
| 9. | Stocks and Bonds ----- Schedule A, Column 9. | | 9. | 2952 87 |
| 10. | Mortgages and Land Contracts ----- Schedule B, Column 8. | | 10. | |
| 11. | Annuities ----- Schedule C, Column 9. | | 11. | |
| 12. | Beneficiary Return (attach copy hereto) | | 12. | |
| 13. | TOTAL | | 13. | 2952 87 |
| 14. | Less Statutory deduction ($175.00 or $350.00 by husbands and wives filing joint return) | | 14. | 350 00 |
| 15. | BALANCE DUE | | 15. | 2602 87 |
| 16. | Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes) | | 16. | |
| 17. | Bank Deposits in Banks Located Outside of Michigan — or Withdrawn from Mich. Banks or Ass'ns. after RETROACTIVE DATE. | | 17. | |
| 18. | Savings in Building and Loan Ass'ns. Located Outside of Michigan — or Withdrawn from Mich. Banks or Ass'ns. after RETROACTIVE DATE. | | 18. | |
| 19. | TOTAL | | 19. | |
| 20. | TAX @ 40¢ per $1000.00 of Line 19 | | 20. | |
| 21. | TOTAL TAX DUE (Line 15 plus Line 20) | | 21. | 2602 87 |
| 22. | Less Advance Payment of Tax | | 22. | |
| 23. | TOTAL TAX DUE | | 23. | 2602 87 |
| 24. | Penalties & Interest; Penalty ____%, $____; Interest ____% ____Months, $____ | | 24. | |
| 25. | TOTAL AMOUNT DUE | | 25. | 2602 87 |

**MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN**
**Please forward Remittance for Amount Shown Here** on or before April 30.
**To: MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922** (or four months after end of authorized fiscal year)

IMPORTANT—Be Sure to Answer the following Question When Applicable.

1. Business or Profession of Taxpayer SALES Phone No. 863-0400
2. Give year of last return filed. 1974 Address of Last Return SAME
3. Check here if return is computed on a Retroactive Date Method ✓ or Monthly Average Method____
4. If taxpayer is a corporation give State and Date of Incorporation____ Federal Employers Identification Number____
5. If this is the return of a Trustee attach list of names and addresses of beneficiaries and date of creation of trust.
6. If this is a Business Return a copy of the Balance Sheet as of the close of the Tax Year must be attached.

I declare under the penalties imposed by Act No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements has been examined by ... and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number [redacted]

Signed ____

Signed ____

Return Prepared by GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
Address 18675 WEST TEN MILE ROAD

Title ____

## SCHEDULE F – SHAREHOLDERS SHARE OF INCOME AND CREDITS

(If additional space is needed, attach schedule)

| (1) Name and Address of Each Shareholder | (2) Social Security Number | (3) Number of Shares | (4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S) |
|---|---|---|---|
| (a) EARL RUBY<br>11350 STONY RIVER DR. BIRM. MI | [redacted] | 7,500 | 46,840.04 |
| (b) ESTATE OF GEORGE MARCUS<br>69 W. WASHINGTON #1150 CHICAGO, ILL. 60602 | | 7,500 | 46,840.05 |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

| | (5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6 | (6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions) | (7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions) | (8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions) |
|---|---|---|---|---|
| (a) | 46,840.04 | | | |
| (b) | 46,840.05 | | | |
| (c) | | | | |
| (d) | | | | |
| (e) | | | | |
| (f) | | | | |
| (g) | | | | |
| (h) | | | | |
| (i) | | | | |
| (j) | | | | |

1975 MI-1040

# MICHIGAN INDIVIDUAL INCOME TAX RETURN

for 1975, or taxable year beginning ________, 1975, ending ________, 19____

Please Print or Type

| | | |
|---|---|---|
| First name and initial (if joint return, use first names and initials of both): Earl R. and Marge | Last name: Ruby | Your social security number: [redacted] |
| Home address (number and street or rural route): 18135 Livernois | | Your occupation: Sales |
| City, town or post office, and State: Detroit, Michigan | ZIP code: 48221 | Spouse's social security no. |
| | | Spouse's occupation |

Residency Status during tax year:
[X] Resident [ ] Non-resident [ ] Part-year resident, from ________ to ________

Filing Status:
A [ ] Single
B [X] Married, filing jointly
C [ ] Married, filing separately (see instructions, page 2)
Name of Spouse ________
(Give spouse's Soc. Sec. No. in the space provided)

1. Exemptions:
(a) Enter here the number of exemptions claimed on your federal income tax return ....... 4
(b) Special exemption for paraplegics & quadriplegics . [See Instructions] ____
(c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b) ....... 4

2. **STATE CAMPAIGN FUND** Do you wish to designate $2.00 of your taxes for this fund? [ ] YES [X] NO
If joint return, does your spouse wish to designate $2.00? ..... [ ] YES [X] NO
NOTE: If you check the 'YES' boxes it will not increase your tax or reduce your refund.

Attach State Copy of Form W-2 Here

| Line | Description | Amount |
|---|---|---|
| 3. | Adjusted gross income as defined in the Internal Revenue Code and which should be reported on Federal Form 1040, line 15, or 1040 A, line 12 (Attach copies of any Federal schedules that indicate a loss or deduction from gross income. See page 5 of the instructions) | 178,036 18 |
| 4. | Additions to adjusted gross income, (from page 2, line 35) | |
| 5. | Total, add lines 3 and 4 | 178,036 18 |
| 6. | Subtractions from adjusted gross income, (from page 2, line 44) | |
| 7. | Subtract line 6 from line 5 | 178,036 18 |
| 8. | Residents multiply exemptions claimed on line 1 by $1,500.00 (part-year and nonresident allowance from line 48) | 6,000 00 |
| 9. | Income subject to tax (subtract line 8 from line 7) | 172,036 18 |
| 10. | Tax: multiply line 9 by 4.37% (.0437) | 7,517 98 |

**CREDITS** (See instructions - pages 7-10)

| Line | Description | AMOUNT PAID | CREDIT | |
|---|---|---|---|---|
| 11. | Income tax paid to Michigan cities | 100 89 | 11a. 20 09 | |
| 12. | Contributions to Michigan colleges & universities (attach receipts) | | 12a. | |
| 13. | Income tax paid to another state (attach copy of return) | | 13a. | |
| 14. | Total credits (add lines 11a, 12a, and 13a), enter total here | | | 20 09 |
| 15. | Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE') | | | 7,497 89 |
| 16. | Credits from any MI-1040 CR form. (see page 9 of instructions) | | | |

**Do not complete lines 17 thru 21 if you have claimed a credit on line 16.**

| Line | Description | | |
|---|---|---|---|
| 17. | Household income from line 56 | | |
| 18. | Enter 1975 homestead property tax or amount from line 59 | | |
| 19. | Tax not eligible for credit, enter 3.5% (.035) of line 17 | | |
| 20. | Subtract line 19 from line 18, if line 19 is greater, enter 'NONE' | | |
| 21. | Property tax credit, 60% (.60) of line 20, ($500.00 maximum) | | |
| 22. | Personal property tax paid on inventory. ________ X 39% (.39) | | |

Attach Check or Money Order Here

**PAYMENTS**

| Line | Description | | |
|---|---|---|---|
| 23. | Michigan tax withheld (attach State copy of W-2) | 2,157 50 | |
| 24. | Michigan estimated tax payments | 4,000 00 | |
| 25. | 1974 overpayment credited to 1975 | | |
| 26. | Add lines 16, 22, 23, 24, and 25,/or lines 21, 22, 23, 24, and 25 | | 6,157 50 |
| 27. | If line 26 is less than line 15, enter BALANCE OF TAX DUE HERE | PAY ▶ | 1,340 39 |
| 28. | If line 26 is greater than line 15, enter AMOUNT OVERPAID | | |
| 29. | Amount of line 28 to be REFUNDED TO YOU | REFUND ▶ | |
| 30. | Amount of line 28 to be credited to 1976 estimated tax | | |

NOTE: If all of overpayment (line 28) is to be refunded (line 29), make no entry on line 30.

This return is due April 15, 1976 or on the 15th day of the fourth month after the close of your tax year.
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

OFFICE USE

Sign Here ▶ Your signature ________ Date
▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Signature of preparer other than taxpayer ________ Date
GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
19675 WEST TEN MILE ROAD
Address

Mail return and payment to — Michigan Income Tax, P.O. Drawer H, Lansing 48904

D-1040 (NR)

**CITY OF DETROIT**

# CITY OF DETROIT INCOME TAX 1975

## INDIVIDUAL RETURN — NONRESIDENT

or other taxable year beginning .................., 1975, ending .................., 19....

EXTENSION NUMBER

PLEASE PRINT OR TYPE

First Name and Initial: Earl R. and Marge — Last Name: Ruby

(If joint return of husband and wife, use first names and middle initials of both)

Your Social Security Number: [redacted]

Your Occupation: Sales

Home Address (Number and Street or Rural Route): 18135 Livernois

Spouse's Social Security Number:

City, Town or Post Office: Detroit, Michigan — State — Postal Zip Code: 48221

Spouse's Occupation:

If you are an EMPLOYER enter your Federal EMPLOYER Identification No. here:

IP | FP | APP. | OA.

Auditor

Reference copy, JFK Collection: HSCA (RG 233)

A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name..................

B. Enter the name and address used on your return for 1974 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. Same

## SCHEDULE A — EXEMPTIONS

| | Regular | 65 or over | Blind | Enter number of exemptions checked |
|---|---|---|---|---|
| 1. YOURSELF | ☒ | ☐ | ☐ | |
| SPOUSE | ☒ | ☐ | ☐ | → |

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: Denise, Joyce — Enter No. →

3. OTHER DEPENDENTS

| NAME Enter figure 1 in the last column to right for each name listed | Relationship | Months lived in your home during 1975 | |
|---|---|---|---|
| | | | → |
| | | | → |

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below. → 4

Attach Copy of Form DW-2 or W-2 Here

## INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

| Employer's Name | Where employed (City and State) | Total wages reported on DW-2 or W-2 | Detroit Income Tax Withheld | WAGES, ETC. EARNED IN DETROIT |
|---|---|---|---|---|
| COBO CLEANERS, INC. | DET. MICH. | $ 70,000.00 | $ 229.00 | $ 35,000.00 |
| | | 16,500.00 | 110.00 | 8,250.00 |
| 6. TOTALS | | 86,500.00 | 339.00 | 43,250.00 |

| Line | Description | Amount |
|---|---|---|
| 7. | Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4 | 396.13 |
| 8. | Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4 | 2,508.00 |
| 9. | Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10 | |
| 10. | Net profit (or loss) from business — from page 3, Schedule C, line 8 | |
| 11. | Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15) | |
| 12. | Total (add lines 6 through 11 of last column) | 46,154.13 |
| 13. | Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero) | |
| 14. | Total (line 12 less line 13) | 46,154.13 |
| 15. | Less Amount for Exemptions: Enter number of exemptions from line 4 above 4 and multiply by $600 | $ 2,400.00 |
| 16. | TOTAL INCOME SUBJECT TO TAX | 43,754.13 |
| 17. | CITY OF DETROIT TAX: Multiply line 16 by .005 (½%) | $ 218.77 |

Attach Check or Money Order Here

## PAYMENTS AND CREDITS

| Line | Description | Amount |
|---|---|---|
| 18. a. | Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2 | $ 339.00 |
| b. | Payments and credits on 1975 Declaration of Estimated Detroit Income Tax | |
| c. | Other Credits — explain in attached statement (See Instructions) | |
| 19. | TOTAL — Add Lines 18a, b, and c | $ 339.00 |

## TAX DUE OR REFUND

| Line | Description | Amount |
|---|---|---|
| 20. | If your payments (line 19) are larger than your tax (line 17), enter amount of **OVERPAYMENT** | $ 120.23 |
| 21. | Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1976 Estimated Tax or (B) ☒ Refunded. | |
| 22. | If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return | $ |

*Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar ($1.00) need not be paid.*

I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN → HERE

SIGN HERE ........................................ (Taxpayer's signature and date)

........................................ (Signature of preparer other than taxpayer) (Date)

SIGN HERE ........................................ (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
19675 WEST TEN MILE ROAD (Address)

MAIL TO: Finance Department, Treasury Division, 104 City-County Building, Detroit, Michigan 48226

1. ... expected in 1976 ..........
2. Exemptions (number of allowable exemptions times $1,500.00) ..........
3. Subtract line 2 from line 1. (This is your estimated taxable income) ..........
4. Estimated tax (line 3 times .046 or 4.6%) ..........
5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories, Michigan homestead property taxes and contributions to Michigan colleges and universities ..........
6. Subtract line 5 from line 4. Enter here and on line 1 below ..........

---

MICHIGAN — THE GREAT LAKE STATE

## MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS– 1976

FORM MI-1040-ES

For calendar year 1976 or fiscal year ending ____________, 19____

STATE OF MICHIGAN
Department of Treasury

Please print or type

| First name and initial (if joint declaration, use names and initials of both) | Last name | Your social security number |
|---|---|---|
| | | |
| Address (number and street) | | Spouse's social security number |
| City, State, and ZIP code | | |

1. Your estimate of 1976 income tax ..........
2. Estimated income tax withheld and to be withheld during entire year of 1976 ..........
3. ESTIMATED TAX (line 1 less line 2). (If less than $100, no declaration is required) ..........
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
   If this declaration is due to be filed on: ☐ April 15, 1976, enter 1/4 of line 3; ☐ June 15, 1976, enter 1/3 of line 3; ☐ September 15, 1976, enter 1/2 of line 3; ☐ Jan. 15, 1977, enter amount on line 3 ..........
5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here ..........
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here ..........
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) ..........
8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here ..........

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) .......... Date .........., 19......

If joint estimate, both husband and wife must sign

---

MICHIGAN — THE GREAT LAKE STATE

## MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS– 1976

FORM MI-1040-ES

For calendar year 1976 or fiscal year ending ____________, 19____

STATE OF MICHIGAN
Department of Treasury

Please print or type

| First name and initial (if joint declaration, use names and initials of both) | Last name | Your social security number |
|---|---|---|
| Earl R. and Marge | Ruby | [redacted] |
| Address (number and street) | | Spouse's social security number |
| 18135 Livernois | | |
| City, State, and ZIP code | | |
| Detroit, Michigan 48221 | | |

1. Your estimate of 1976 income tax .......... 5,600.00
2. Estimated income tax withheld and to be withheld during entire year of 1976 ..........
3. ESTIMATED TAX (line 1 less line 2). (If less than $100, no declaration is required) .......... 5,600.00
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
   If this declaration is due to be filed on: ☒ April 15, 1976, enter 1/4 of line 3; ☐ June 15, 1976, enter 1/3 of line 3; ☐ September 15, 1976, enter 1/2 of line 3; ☐ Jan. 15, 1977, enter amount on line 3 .......... 1,400.00
5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here ..........
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here ..........
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) .......... 1,400.00
8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here ..........

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) .......... Date .........., 19......

... DEPARTMENT OF TREASURY
Revenue Division
INTANGIBLES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPOND...

DO NOT WRITE ABOVE THIS LINE

Calendar Year 19____
OR FISCAL YEAR
Beginning____ 19__
Ending____ 19__

- Individual
- Partnership
- Michigan Corporation
- Foreign Corporation
- Fiduciary

Check One

RUBY EARL & MARGIE
18135 LIVERNOIS AVE
DETROIT MI 48221

698855

POSTED | FILED

IF THIS RETURN IS FOR ... ESTATE GIVE PROBA...

County____
File No.____
Date of Death____

| MONTH | DAY | YEAR | ACCOUNT NO. | TYPE | COUNTY | CITY | K | C | FILE DATE | |
|---|---|---|---|---|---|---|---|---|---|---|
| 11 | 30 | 75 | 698855 | 007 | 82 | | 1 | | 75 | 12 |
| RETROACTIVE DATE | | | | | | | | | | |

## Computation of Tax Due

| Line No. | | AMOUNT | Line No. | TAX |
|---|---|---|---|---|
| 1. | Accounts and Notes Receivable (non-income producing only) | | 1. | |
| 2. | Less Accounts and Notes Payable | | 2. | |
| 3. | Balance Taxable @ 1/10th of 1% | | 3. | |
| 4. | Accounts and Notes Receivable (income producing only) | | 4. | |
| 5. | Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2) | | 5. | |
| 6. | Balance Taxable | | 6 | |
| 7. | Income applicable to balance | | 7. | |
| 8. | Tax @ 3½% of Income (Line 7) or 1/10 of 1% of Balance (Line 6), whichever is greater | | 8. | |
| 9. | Stocks and Bonds ----- Schedule A, Column 9 | | 9. | 2975 57 |
| 10. | Mortgages and Land Contracts ----- Schedule B, Column 8 | | 10. | |
| 11. | Annuities ----- Schedule C, Column 9 | | 11. | |
| 12. | Beneficiary Return (attach copy hereto) | | 12. | |
| 13. | TOTAL | | 13. | 2952 87 |
| 14. | Less Statutory deduction ($175.00 or $350.00 by husbands and wives filing joint return) | | 14. | 350 00 |
| 15. | BALANCE DUE | | 15. | 2602 87 |
| 16. | Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes) | | 16. | |
| 17. | Bank Deposits in Banks Located Outside of Michigan { or Withdrawn from Mich. Banks or Ass'ns. after RETROACTIVE DATE. } | | 17. | |
| 18. | Savings in Building and Loan Ass'ns. Located Outside of Michigan | | 18. | |
| 19. | TOTAL | | 19. | |
| 20. | TAX @ 40¢ per $1000.00 of Line 19 | | 20. | |
| 21. | TOTAL TAX DUE (Line 15 plus Line 20) | | 21. | 2602 87 |
| 22. | Less Advance Payment of Tax | | 22. | |
| 23. | TOTAL TAX DUE | | 23. | 2602 87 |
| 24. | Penalties & Interest; Penalty ____%, $____; Interest ____% ____ Months, $____ | | 24. | |
| 25. | TOTAL AMOUNT DUE | | 25. | 2602 87 |

**MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN**
**Please forward Remittance for Amount Shown Here** on or before April 30.
**To: MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922** (or four months after end of authorized fiscal year)

IMPORTANT—Be Sure to Answer the following Question When Applicable.

1. Business or Profession of Taxpayer SALES Phone No. 863-0400
2. Give year of last return filed. 1974 Address of Last Return SAME
3. Check here if return is computed on a Retroactive Date Method ✓ or Monthly Average Method____
4. If taxpayer is a corporation give State and Date of Incorporation____ Federal Employers Identification Number____
5. If this is the return of a Trustee attach list of names and addresses of beneficiaries and date of creation of trust.
6. If this is a Business Return a copy of the Balance Sheet as of the close of the Tax Year must be attached.

I declare under the penalties imposed by Act No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements has been examined by ... and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number [redacted]

Return Prepared by GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
19675 WEST TEN MILE ROAD
SOUTHFIELD, MICHIGAN 48075

Signed____
Signed____
Title____

## SCHEDULE F – SHAREHOLDERS SHARE OF INCOME AND CREDITS

(If additional space is needed, attach schedule)

| | (1) Name and Address of Each Shareholder | (2) Social Security Number | (3) Number of Shares | (4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S) |
|---|---|---|---|---|
| (a) | EARL RUBY<br>1180 STONY RIVER DR. BIRM. MI | [redacted] | 7,500 | 46,840.04 |
| (b) | ESTATE OF GEORGE MARCUS<br>69 W. WASHINGTON #1150 CHICAGO, ILL. 60602 | | 7,500 | 46,840.05 |
| (c) | | | | |
| (d) | | | | |
| (e) | | | | |
| (f) | | | | |
| (g) | | | | |
| (h) | | | | |
| (i) | | | | |
| (j) | | | | |

| | (5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6 | (6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions) | (7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions) | (8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions) |
|---|---|---|---|---|
| (a) | 46,840.04 | | | |
| (b) | 46,840.05 | | | |
| (c) | | | | |
| (d) | | | | |
| (e) | | | | |
| (f) | | | | |
| (g) | | | | |
| (h) | | | | |
| (i) | | | | |
| (j) | | | | |

## SCHEDULE F – SHAREHOLDERS SHARE OF INCOME AND CREDITS

(If additional space is needed, attach schedule)

| (1) Name and Address of Each Shareholder | (2) Social Security Number | (3) Number of Shares | (4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S) |
|---|---|---|---|
| (a) EARL RUBY<br>4380 STONEY RIVER BIRM, MI | [redacted] | 500 | 19,730.16 |
| (b) ESTATE OF GEORGE MARCUS<br>69 W. WASHINGTON #1150 CHICAGO ILL. 60602 | | 500 | 19,730.15 |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

| | (5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6 | (6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions) | (7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions) | (8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions) |
|---|---|---|---|---|
| (a) | 19,730.16 | | 46.61 | |
| (b) | 19,730.15 | | 46.61 | |
| (c) | | | | |
| (d) | | | | |
| (e) | | | | |
| (f) | | | | |
| (g) | | | | |
| (h) | | | | |
| (i) | | | | |
| (j) | | | | |

Mich. Dept. of Treasury

C-8000K ☐

# Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

See instructions on reverse side

1976 ☐

| 1 Name: | 2 Account Number: |
|---|---|
| Cobo-Rumar Sales, Inc. | 38-1812707 |

**PART I SUMMARY**

| | | |
|---|---|---|
| 3 Total Number of Partners or Shareholders.......... | 3 | 1 |
| 4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a.... | 4 | |

**PART II QUALIFIED PARTNERS OR SHAREHOLDERS**

| A NAME AND ADDRESS | B SOCIAL SECURITY NO. | C % Time | D SHAREHOLDER'S SALARY | E % Own. | PARTNER'S or SHAREHOLDER'S F Share of Bus. Inc. | G Share of SBT Paid |
|---|---|---|---|---|---|---|
| 5 Earl Ruby 4380 Stoney River; Birm. | [redacted] | 100% | 18,000 \| 00 | 100% | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |

**PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.**

| A NAME AND ADDRESS | B SOCIAL SECURITY NO. | D SHAREHOLDER'S SALARY | E % Own. | F Share of Bus. Inc. | G Share of SBT Paid |
|---|---|---|---|---|---|
| 6 | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| PART IV TOTALS (Part II and Part III) | 7 | \| 00 | % | \| 00 | \| 00 |

Mich. Dept. of Treasury

C-8000X ☐

# Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

1976 ☐

See instructions on reverse side

| 1 Name: Cobo Cleaners, Inc. | 2 Account Number: 38-1806433 |
|---|---|

**PART I SUMMARY**

| | | |
|---|---|---|
| 3 Total Number of Partners or Shareholders | 3 | 1 |
| 4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a | 4 | |

**PART II QUALIFIED PARTNERS OR SHAREHOLDERS**

| A NAME AND ADDRESS | B SOCIAL SECURITY NO. | C % Time | D SHAREHOLDER'S SALARY | E % Own. | PARTNER'S or SHAREHOLDER'S F Share of Bus. Inc. | G Share of SBT Paid |
|---|---|---|---|---|---|---|
| 5 Earl Ruby 4380 Stoney River; Birm. | [redacted] | 100% | 144,600 00 | 100% | 00 | 00 |
| | | % | 00 | % | 00 | 00 |
| | | % | 00 | % | 00 | 00 |
| | | % | 00 | % | 00 | 00 |
| | | % | 00 | % | 00 | 00 |
| | | % | 00 | % | 00 | 00 |
| | | % | 00 | % | 00 | 00 |
| | | % | 00 | % | 00 | 00 |
| | | % | 00 | % | 00 | 00 |
| | | % | 00 | % | 00 | 00 |

**PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS.** If more space is needed submit separate schedule and enter totals on line 7.

| A NAME AND ADDRESS | B SOCIAL SECURITY NO. | D SHAREHOLDER'S SALARY | E % Own. | F Share of Bus. Inc. | G Share of SBT Paid |
|---|---|---|---|---|---|
| 6 | | 00 | % | 00 | 00 |
| | | 00 | % | 00 | 00 |
| | | 00 | % | 00 | 00 |
| | | 00 | % | 00 | 00 |
| | | 00 | % | 00 | 00 |
| | | 00 | % | 00 | 00 |
| | | 00 | % | 00 | 00 |
| | | 00 | % | 00 | 00 |
| | | 00 | % | 00 | 00 |
| | | 00 | % | 00 | 00 |
| | | 00 | % | 00 | 00 |
| PART IV TOTALS (Part II and Part III) | 7 | 00 | % | 00 | 00 |

Mich. Dept. of Treasury

C-8000K ☐

# Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

See instructions on reverse side

1976 ☐

Reference copy, JFK Collection: HSCA (RG 233)

1 Name: Cobo Cleaners, Inc.

2 Account Number: 38-1806433

**PART I SUMMARY**

3 Total Number of Partners or Shareholders .......... 3 | 1

4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a .... 4 |

**PART II QUALIFIED PARTNERS OR SHAREHOLDERS**

| A NAME AND ADDRESS | B SOCIAL SECURITY NO. | C % Time | D SHAREHOLDER'S SALARY | E % Own. | PARTNER'S or SHAREHOLDER'S F Share of Bus. Inc. | G Share of SBT Paid |
|---|---|---|---|---|---|---|
| 5 Earl Ruby 4380 Stoney River; Birm. | [redacted] | 100% | 144,600 \| 00 | 100% | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |

**PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.**

| | | | | | |
|---|---|---|---|---|---|
| 6 | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| | | \| 00 | % | \| 00 | \| 00 |
| PART IV TOTALS (Part II and Part III) 7 | | \| 00 | % | \| 00 | \| 00 |

Mich. Dept. of Treasury

C-8000K ☐

# Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

See instructions on reverse side

1976 ☐

| 1 Name: | 2 Account Number: |
|---|---|
| Cobo Cleaners, Inc. | 38-1806433 |

**PART I SUMMARY**

| | | |
|---|---|---|
| 3 Total Number of Partners or Shareholders | 3 | 1 |
| 4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a | 4 | |

**PART II QUALIFIED PARTNERS OR SHAREHOLDERS**

| A NAME AND ADDRESS | B SOCIAL SECURITY NO. | C % Time | D SHAREHOLDER'S SALARY | E % Own. | PARTNER'S or SHAREHOLDER'S F Share of Bus. Inc. | G Share of SBT Paid |
|---|---|---|---|---|---|---|
| 5 Earl Ruby<br>4380 Stoney River; Birm. | [redacted] | 100% | 144,600 \| 00 | 100% | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |
| | | % | \| 00 | % | \| 00 | \| 00 |

**PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.**

| | | | | | | |
|---|---|---|---|---|---|---|
| 6 | | | \| 00 | % | \| 00 | \| 00 |
| | | | \| 00 | % | \| 00 | \| 00 |
| | | | \| 00 | % | \| 00 | \| 00 |
| | | | \| 00 | % | \| 00 | \| 00 |
| | | | \| 00 | % | \| 00 | \| 00 |
| | | | \| 00 | % | \| 00 | \| 00 |
| | | | \| 00 | % | \| 00 | \| 00 |
| | | | \| 00 | % | \| 00 | \| 00 |
| | | | \| 00 | % | \| 00 | \| 00 |
| | | | \| 00 | % | \| 00 | \| 00 |
| | | | \| 00 | % | \| 00 | \| 00 |
| PART IV TOTALS (Part II and Part III) | | 7 | \| 00 | % | \| 00 | \| 00 |

MICHIGAN INDIVIDUAL INCOME TAX RETURN MI-1040

Department of Treasury

for 1973, or taxable year beginning ................, 1973, ending ................, 19.....

| First name and initial (if joint return, use first names and initials of both) | Last name | Your social security number |
|---|---|---|
| EARL AND MARGE | RUBY | [redacted] |
| Home address (number and street or rural route) | | Your occupation |
| [illegible] LIVERNOIS | | SALES |
| City, town or post office, and State | ZIP code | Spouse's social security no. |
| DETROIT, MICHIGAN | 4822[illegible] | |

Please Print or Type

Were you a Michigan resident prior to July 1, 1972? ☒ Yes ☐ No

1. Exemptions-Enter here total number of exemptions claimed on your 1973 Federal income tax return → 3

2. Filing status - check one. ☒ Married Filing Jointly ☐ Single ☒ Resident (full year)
☐ Married Filing Separately - Name of Spouse .................... ☐ Part-year from ............ to ............
Give spouse's social security no. in space provided ☐ Nonresident

Attach State Copy of Form W-2 Here

| | | |
|---|---|---|
| 3. Adjusted gross income as defined in the Internal Revenue Code and which should be reported on Federal Form 1040, Line 15 or 1040A, Line 12 Attach copies of any Federal schedules that indicate a loss or deduction from gross income. (See page 5 of the instructions) | 3 | 128,683.07 |
| 4. Additions (from page 2, line 36) | 4 | 2,024.95 |
| 5. Add lines 3 and 4 | 5. | 130,70[illegible].02 |
| 6. Subtractions (from page 2, line 44) | 6 | |
| 7. Balance line (5 less line 6) | 7. | 130,708.02 |
| 8. Residents multiply exemptions claimed on line 1 by $1200.00 Part-year and nonresident allowance from line 48 | 8 | 3,600.00 |
| 9. Income subject to tax (line 7 less line 8) | 9. | 127,108.02 |
| 10. Tax: multiply line 9 by .039 (3.9%) | 10. | 4,957.21 |

**CREDITS**

| | AMOUNT PAID | | CREDIT | |
|---|---|---|---|---|
| 11. Income tax paid to Michigan cities | 11 | 198.59 | 11a. | 27.44 |
| 12. Contributions to Michigan colleges and universities (attach receipts) | 12 | | 12a. | |
| 13. Income tax paid to another state (attach copy of return) | 13. | | 13a. | |

| | | |
|---|---|---|
| 14. Total credits (add lines 11a, 12a, and 13a,) enter total here | 14. | 27.44 |
| 15. Subtract line 14 from line 10 (If line 14 is greater than line 10, enter NONE) | 15. | 4,929.77 |

Homestead property tax relief - lines 16 thru 20 - senior citizens, veterans and blind persons see form MI-1040CR.

Attach Check or Money Order Here

| | | | | |
|---|---|---|---|---|
| 16. Enter 1973 homestead property tax or line 51 | 16 | | | |
| 17. Household Income from line 58 | 17 | | | |
| 18. Enter 3.5% (.035) of Household Income shown on line 17 | 18. | | | |
| 19. Difference between line 16 and line 18 (If line 18 is greater than line 16, enter NONE) | 19. | | | |
| 20. Enter 60% of line 19 (Maximum $500.00) | | | 20. | |
| 21. Credit from MI-1040CR (attach form MI-1040CR) | | | 21 | |
| 22. Personal property tax paid on inventory | 22 | | | |
| 23. Inventory tax credit — 25% of line 22 | | | 23. | |

**PAYMENTS**

| | | |
|---|---|---|
| 24. Michigan tax withheld (attach State copy of W-2) | 24 | 2,266.20 |
| 25. Michigan estimated tax payments | 25 | 695.00 |
| 26. 1972 overpayment credited to 1973 | 26 | |

| | | |
|---|---|---|
| 27. Add line 20 or 21 to lines 23, 24, 25, and 26 | 27. | 2,961.20 |
| 28. If line 27 is less than line 15, enter BALANCE OF TAX DUE HERE **PAY IN FULL WITH RETURN** | 28 | 1,968.57 |
| 29. If line 27 is greater than line 15, enter OVERPAYMENT HERE | 29. | |
| 30. Amount of line 29 you wish to apply to your estimated tax payments | 30 | |
| 31. Amount to be REFUNDED (subtract line 30 from line 29) | 31 | |

This return is due April 15, 1974 or on the 15th day of the fourth month after the close of your tax year.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign Here ▷ Your signature ........ Date ▷ Signature of preparer other than taxpayer ........ Date

▷ Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
17350 TEN MILE ROAD
SOUTHFIELD, MICHIGAN 48075

Make checks payable to "State of Michigan." Mail return and payment to — Michigan Department of Treasury, P.O. Drawer ..., Lansing, Michigan 48904

PAGE [illegible]

1. ... expected in 1974 ...

2. Exemptions (number of allowable exemptions times $1,500.00) ...

3. Subtract line 2 from line 1. (This is your estimated taxable income) ...

4. Estimated tax (line 3 times .039 or 3.9%) ...

5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories, Michigan homestead property taxes and contributions to Michigan colleges and universities ...

6. Subtract line 5 from line 4. Enter here and on line 1 below ...

---

MICHIGAN THE GREAT LAKE STATE

## MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS— 1974

For calendar year 1974 or fiscal year ending ____________, 19____

STATE OF MICHIGAN
Department of Treasury

FORM MI-1040-ES

Please print or type

| First name and initial (if joint declaration, use names and initials of both) | Last name | Your social security number |
|---|---|---|
| Address (number and street) | | Spouse's social security number |
| City, State, and ZIP code | | |

1. Your estimate of 1974 income tax ...
2. Estimated income tax withheld and to be withheld during entire year of 1974 ...
3. ESTIMATED TAX (line 1 less line 2). (If less than $100, no declaration is required) ...
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
   If this declaration is due to be filed on: ☐ April 15, 1974, enter 1/4 of line 3; ☐ September 16, 1974, enter 1/2 of line 3; ☐ June 17, 1974, enter 1/3 of line 3; ☐ Jan. 15, 1975, enter amount on line 3 ...
5. If you had an overpayment on your 1973 income tax return which you elected to have applied as a credit against your 1974 estimated tax, enter the amount here ...
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here ...
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) ...
8. Note: The payment of the estimated tax (line 3 less any 1973 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here ...

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) ............ Date ............, 19......

If joint estimate, both husband and wife must sign

---

MICHIGAN THE GREAT LAKE STATE

## MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS— 1974

For calendar year 1974 or fiscal year ending ____________, 19____

STATE OF MICHIGAN
Department of Treasury

FORM MI-1040-ES

Please print or type

| First name and initial (if joint declaration, use names and initials of both) | Last name | Your social security number |
|---|---|---|
| EARL AND MARGE | RUBY | [redacted] |
| Address (number and street): 18135 LIVERNOIS | | Spouse's social security number |
| City, State, and ZIP code: DETROIT, MICHIGAN 48221 | | |

1. Your estimate of 1974 income tax ... 2,000.00
2. Estimated income tax withheld and to be withheld during entire year of 1974 ...
3. ESTIMATED TAX (line 1 less line 2). (If less than $100, no declaration is required) ... 2,000.00
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
   If this declaration is due to be filed on: ☒ April 15, 1974, enter 1/4 of line 3; ☐ September 16, 1974, enter 1/2 of line 3; ☐ June 17, 1974, enter 1/3 of line 3; ☐ Jan. 15, 1975, enter amount on line 3 ... 500.00
5. If you had an overpayment on your 1973 income tax return which you elected to have applied as a credit against your 1974 estimated tax, enter the amount here ...
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here ...
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) ... 500.00
8. Note: The payment of the estimated tax (line 3 less any 1973 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here ...

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) ............ Date ............, 19......

If joint estimate, both husband and wife must sign

[illegible] ....... or other taxable year beginning ....... 1973, ending ....... 19..

| First Name and Initial | Last Name | Your Social Security Number | EXTENSION NUMBER |
|---|---|---|---|
| 4 F704298 | [redacted] | | |
| (If joint return) Home Address (No.) | RUBY EARL & MARGE<br>18135 LIVERNOIS | Your Occupation | If you are an EMPLOYER, enter your Federal EMPLOYER Identification No. here: |
| City, Town or Post | DETROIT, MI 48221 | Spouse's Social Security Number | |
| | | Spouse's Occupation | IP / FP / APP. / OA. |

A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name.......

B. Enter the name and address used on your return for 1972 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. SAME

Auditor

## SCHEDULE A — EXEMPTIONS

| | Regular | 65 or over | Blind | Enter number of exemptions checked |
|---|---|---|---|---|
| 1. YOURSELF | ☒ | ☐ | ☐ | 2 |
| SPOUSE | ☒ | ☐ | ☐ | |

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: [illegible] — Enter No. 1

| 3. OTHER DEPENDENTS | NAME Enter figure 1 in the last column to right for each name listed | Relationship | Months lived in your home during 1973 | |
|---|---|---|---|---|
| | | | | → |
| | | | | → |

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below. → 3

## INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

| Employer's Name | Where employed (City and State) | Total wages reported on DW-2 or W-2 | Detroit Income Tax Withheld | WAGES, ETC. EARNED IN DETROIT |
|---|---|---|---|---|
| [illegible] CLEANERS, INC. | DET, MI | $ 50,350.00 | $ 2[illegible].27 | $ [illegible] |
| [illegible] SALES, INC. | DET, MI | 10,000.00 | 120.00 | [illegible] |
| 6. TOTALS | | 60,350.00 | [illegible].27 | [illegible] |

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4 ....... [illegible]
8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4 ....... 76[illegible]
9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10 .......
10. Net profit (or loss) from business — from page 3, Schedule C, line 8 .......
11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)
12. Total (add lines 6 through 11 of last column) ....... [illegible]
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero) .......
14. Total (line 12 less line 13) ....... [illegible]
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 3 and multiply by $600 ....... $ [illegible]
16. TOTAL INCOME SUBJECT TO TAX ....... [illegible]
17. CITY OF DETROIT TAX: Multiply line 16 by .005 (½%) ....... $ [illegible]

## PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2 ....... $ 3[illegible].27
b. Payments and credits on 1973 Declaration of Estimated Detroit Income Tax .......
c. Other Credits — explain in attached statement (See Instructions) .......
19. TOTAL — Add Lines 18a, b, and c ....... $ [illegible]

## TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of **OVERPAYMENT** ....... $ 185.06
21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1974 Estimated Tax or (B) ☒ Refunded.
22. If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return ....... $

*Make check payable to:* "TREASURER, CITY OF DETROIT." A balance due of less than one dollar ($1.00) need not be paid.

SIGN → HERE

I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN HERE ....... (Taxpayer's signature and date)

(Signature of preparer other than taxpayer) (Date)
GORDON L. HOLLANDER, P.C.
CERTIFIED PUBLIC ACCOUNTANT
17300 [illegible] ROAD
SOUTHFIELD, MICHIGAN 48075

SIGN HERE ....... (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

*MAIL TO:* City Treasurer, 104 City-County Building, Detroit [illegible]
RETURNS MUST BE FILED BY APRIL 30

← Attach Check or Money Order Here ← Attach Copy of Form DW-2 or W-2 Here

Revenue Division
INTANGIBLES TAX RETURN

Calendar Year 19 73

OR FISCAL YEAR

Beginning ________ 19____

Ending ________ 19____

| | |
|---|---|
| Individual | |
| Partnership | |
| Michigan Corporation | |
| Foreign Corporation | |
| Fiduciary | |

Check One

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

DO NOT WRITE ABOVE THIS LINE

RUBY EARL & MARGIE
18135 LIVERNOIS AVE
DETROIT MI 48221

698355

| POSTED | FILED |
|---|---|

IF THIS RETURN IS FOR AN ESTATE GIVE PROBATE

County________

File No.________

Date of Death________

| MONTH | DAY | YEAR | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 11 | 30 | 73 | 698855 | 007 | 82 | | 1 | | 73 | 12 |
| RETROACTIVE DATE | | | ACCOUNT NO. | TYPE | COUNTY | CITY | K | C | FILE DATE | |

## Computation of Tax Due

| Line No. | | AMOUNT | Line No. | TAX |
|---|---|---|---|---|
| 1. | Accounts and Notes Receivable (non-income producing only) | | 1. | |
| 2. | Less Accounts and Notes Payable | | 2. | |
| 3. | Balance Taxable @ 1/10th of 1% | | 3. | |
| 4. | Accounts and Notes Receivable (income producing only) | | 4. | |
| 5. | Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2) | | 5. | |
| 6. | Balance Taxable | | 6 | |
| 7. | Income applicable to balance | | 7. | |
| 8. | Tax @ 3½% of Income (Line 7) or 1/10 of 1% of Balance (Line 6), whichever is greater. | | 8. | |
| 9. | Stocks and Bonds ----- Schedule A, Column 9. | | 9. | 1926.64 |
| 10. | Mortgages and Land Contracts ----- Schedule B, Column 8. | | 10. | |
| 11. | Annuities ----- Schedule C, Column 9. | | 11. | |
| 12. | Beneficiary Return (attach copy hereto) | | 12. | |
| 13. | TOTAL | | 13. | [illegible] |
| 14. | Less Statutory deduction ($175.00 or $350.00 by husbands and wives filing joint return) | | 14. | [illegible] |
| 15. | BALANCE DUE | | 15. | [illegible] |
| 16. | Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes) | | 16. | |
| 17. | Bank Deposits in Banks Located Outside of Michigan (or Withdrawn from Mich. Banks or Ass'ns. after RETROACTIVE DATE.) | | 17. | |
| 18. | Savings in Building and Loan Ass'ns. Located Outside of Michigan | | 18. | |
| 19. | TOTAL | | 19. | |
| 20. | TAX @ 40¢ per $1000.00 of Line 19 | | 20. | |
| 21. | TOTAL TAX DUE (Line 15 plus Line 20) | | 21. | [illegible] |
| 22. | Less Advance Payment of Tax | | 22. | |
| 23. | TOTAL TAX DUE | | 23. | [illegible] |
| 24. | Penalties & Interest; Penalty ____%, $____; Interest ____% ____Months, $____ | | 24. | |
| 25. | TOTAL AMOUNT DUE | | 25. | [illegible] |

MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN

**Please forward Remittance for Amount Shown Here** on or before April 30.

To: MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922 (or four months after end of authorized fiscal year)

IMPORTANT—Be Sure to Answer the following Question When Applicable.

1. Business or Profession of Taxpayer SALES Phone No. [illegible]
2. Give year of last return filed. 1972 Address of Last Return SAME
3. Check here if return is computed on a Retroactive Date Method ✓ or Monthly Average Method________
4. If taxpayer is a corporation give State and Date of Incorporation________ Federal Employers Identification Number________
5. If this is the return of a Trustee attach list of names and addresses of beneficiaries and date of creation of trust.
6. If this is a Business Return a copy of the Balance Sheet as of the close of the Tax Year must be attached.

I declare under the penalties imposed by Act No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements has been examined by and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number [redacted]

Return Prepared by GORDON L. HOLLANDER, P.C. ~~CERTIFIED PUBLIC ACCOUNTANT~~

Address 17350 TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075

Signed________

Signed________

Title________

State whether Individual Owner, Member of Firm, Executor, Administrator, Trustee, etc., or give title if officer of corporation

SEE INSTRUCTIONS ON REVERSE SIDE

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
## TAX COMPUTATION SCHEDULE

1974

C of D-15-DIT-J (Rev. 8-73)

| | |
|---|---|
| A. TOTAL DETROIT INCOME EXPECTED IN 1974 | $ |
| B. EXEMPTIONS ($600.00 FOR EACH EXEMPTION) | $ |
| C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B) | $ |
| D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW | $ |

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1974 or Fiscal Year Ending ............................, 19...

1974

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
☐ INDIVIDUAL
☐ CORPORATION
☐ PARTNERSHIP
☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1973 Detroit Income Tax $........; 1b. Your Estimate of 1974 Detroit Income Tax ...... $
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 ......
3. ESTIMATED TAX (line 1b less line 2) ...... $
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☐ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100% $
5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit → $
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ...... $

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
For Calendar Year 1974 or Fiscal Year Ending ............................, 19...

1974

NAME(S) (PRINT OR TYPE) [illegible] CLEANERS, INC.

ADDRESS 19155 LIVERNOIS

CITY DETROIT, STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
☐ INDIVIDUAL
☒ CORPORATION
☐ PARTNERSHIP
☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1973 Detroit Income Tax $ 1,580.53; 1b. Your Estimate of 1974 Detroit Income Tax ...... $ 1,600.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 ......
3. ESTIMATED TAX (line 1b less line 2) ...... $ 1,600.00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☒ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100% $ 400.00
5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit → $
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ...... $ 400.00

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

... (specify) ...

Inventory ...

| | | | |
|---|---|---|---|
| 1 Inventory at beginning of year | | 6 Total of lines 1 through 5 | |
| 2 Merchandise bought for manufacture or sale | | 6 Less inventory at end of year | |
| 3 Salaries and wages | | 7 Cost of goods sold (enter here and on line 2, page 1) | |
| 4 Other costs (attach schedule) | | | |

## COMPENSATION OF OFFICERS (See instruction 12)

| 1. Name of officer | 2. Social security number | 3. Title | 4. Time devoted to business | 5. Percent of corporation stock owned | 6. Amount of compensation | 7. Expense account allowances |
|---|---|---|---|---|---|---|
| | [redacted] | | | | | |
| | [redacted] | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Total compensation of officers (enter here and on line 12, page 1) . . . . . . . .

## BAD DEBTS—RESERVE METHOD (See instruction 15)

| 1. Year | 2. Trade notes and accounts receivable outstanding at end of year | 3. Sales on account | Amount added to reserve: 4. Current year's provision | 5. Recoveries | 6. Amount charged against reserve | 7. Reserve for bad debts at end of year |
|---|---|---|---|---|---|---|
| 1968 | | | | | | |
| 1969 | | | | | | |
| 1970 | | | | | | |
| 1971 | | | | | | |
| 1972 | | | | | | |
| 1973 | | | | | | |

## DEPRECIATION (See instruction 21)

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after 1970, or the Guideline Class Life System for assets placed in service before 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Except as otherwise expressly provided in regulations section 1.167(a)-11 ... and regulations section 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after ...

Check box(es) if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System. See Pub. ...

| 1. Group and guideline class or description of property | 2. Date acquired | 3. Cost or other basis | 4. Depreciation allowed or allowable in prior years | 5. Method of computing depreciation | 6. Life or rate | 7. Depreciation for this year |
|---|---|---|---|---|---|---|
| 1 Total additional first-year depreciation (do not include in items below) | | | | | | |
| 2 Depreciation from Form 4832 | | | | | | |
| 3 Depreciation from Form 5006 | | | | | | |
| 4 Other depreciation: | | | | | | |
| Buildings | | | | | | |
| Furniture and fixtures | | | | | | |
| Transportation equipment | | | | | | |
| Machinery and other equipment | | | | | | |
| Other (specify) | | | | | | |
| | | | | | | |
| 5 Totals | | | | | | |
| 6 Less amount of depreciation claimed in Schedule A | | | | | | |
| 7 Balance—enter here and on line 21, page 1 | | | | | | |

## SUMMARY OF DEPRECIATION (other than additional first-year depreciation)

| | Straight line | Declining balance | Sum of the years-digits | Units of production | Other (specify) | Total |
|---|---|---|---|---|---|---|
| 1 Depreciation from Form 4832 | | | | | | |
| 2 Depreciation from Form 5006 | | | | | | |
| 3 Other | | | | | | |

## TAX COMPUTATION (See instructions)

| | | |
|---|---|---|
| 1 Taxable income (line 28, page 1) | | |
| 2 (a) Enter 48% of line 1 (members of controlled groups, see instructions) | | |
| (b) Subtract $6,500 and enter difference | 6,500.00 | |
| 3 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1) | | |
| 4 Subtract $25,000. (Statutory minimum.) | | 25,000.00 |
| 5 Balance (line 3 less line 4) (see instructions) | | |
| 6 Enter 30% of line 5 (see instructions) | | |
| 7 Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29, page 1. | | |

Schedule — Undistributed Taxable Income

1. Taxable income (line 28, page 1) . . . . . . . . . .
2. Less: (a) Money distributed as dividends out of earnings and profits of the taxable year . . . . .
(b) Tax imposed on certain capital gains (line 31, page 1) . . . . . .
3. Corporation's undistributed taxable income . . . . . . . . .

SUMMARY OF DISTRIBUTIONS AND OTHER ITEMS

| 1. Name and address of each shareholder | 2. Social security number | 3. Number of shares | Period held From | Period held To | 4. Compensation | |
|---|---|---|---|---|---|---|
| | [redacted] | | | | | |
| | [redacted] | | | | | |
| | | | | | | |
| | | | | | | |

5. Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6) . . . .
6. Actual dividend distributions taxable as long-term capital gains (after tax)* . . . . .
7. Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion . . . .
8. Nondividend distributions . . . . . . . . . .
9. Undistributed taxable income—taxable as ordinary income or (loss) . . . . . .
10. Undistributed taxable income—taxable as long-term capital gain (after tax)* . . . . .

*Each shareholder must be notified as to what amount of his pro rata share of long-term capital gains may qualify as subsection (d) gains. See section 1201(d).

11. INTEREST ON INVESTMENT INDEBTEDNESS:
(a) Investment interest expense . . .
(b) Net investment income or (loss) . .
(c) Excess expenses over rental income attributable to net lease property . .
(d) Excess of net long-term capital gains over net short-term capital losses attributable to investment property .

12. ITEMS OF TAX PREFERENCE:
(a) Accelerated depreciation of:
(1) Low-income rental housing . .
(2) Other real property . . . .
(3) Personal property subject to a net lease . . . . . . .
(b) Amortization of:
(1) Certified pollution control facilities .
(2) Railroad rolling stock . . .
(3) On-the-job training facilities .
(4) Child care facilities . . . .
(c) Reserves for losses on bad debts of financial institutions . . . . .
(d) Excess percentage depletion . .
(e) Net long-term capital gain (after tax) .

13. INVESTMENT CREDIT PROPERTY:

| | | |
|---|---|---|
| Basis of new investment property | (a) 3 or more but less than 5 years . | |
| | (b) 5 or more but less than 7 years . | |
| | (c) 7 or more years . . . . . | |
| Cost of used investment property | (d) 3 or more but less than 5 years . | |
| | (e) 5 or more but less than 7 years . | |
| | (f) 7 or more years . . . . . | |

COMPLETE A SEPARATE SCHEDULE K-1 FOR EACH SHAREHOLDER—File Copy A with Form 1120S, give Copy B to each shareholder, and keep Copy C for your records.

F Date incorporated June 1, 1966

G Did the corporation at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? ☐ Yes ☐ No. (For rules of attribution, see section 267(c).)
If the answer is "Yes," attach a schedule showing:
(1) name, address, and employer identification number; and
(2) percentage owned.

H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No
If "Yes," enter the aggregate gross dollar amount billed during the year . . . . . . . . . . . .

I Amount of taxable income or (loss) for: 1970 48,505.67 ;
1971 [illegible] ; 1972 6,666.67

J Refer to page 7 of instructions and state the principal;
Business activity Service
Product or service [illegible]

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? . . . . ☐ Yes ☐ No

L Did you claim a deduction for expenses connected with any:
(1) Entertainment facility (boat, resort, ranch, etc.)? . ☐ Yes ☐ No
(2) Living accommodations (except employees on business)? . . . . . . . . ☐ Yes ☐ No
(3) Employees' families at conventions or meetings? ☐ Yes ☐ No
(4) Employee or family vacations not reported on Form W-2? . . . . . . . . . ☐ Yes ☐ No

M Did you file all required Forms 1099, 1096 and 1087? ☐ Yes ☐ No

N Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? . . . . . . . . . ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

O Answer only if (1) this is the first 1120S return filed since your election to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and had investment credit property:
Was an agreement filed under section 1.47-4(b) of the Regulations? . . . . . . . . . . ☐ Yes ☐ No

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE

C of D-15-8.7-3 (Rev. 8-73)

| | |
|---|---|
| A. TOTAL DETROIT INCOME EXPECTED IN 1974 | $ |
| B. EXEMPTIONS ($600.00 FOR EACH EXEMPTION) | $ |
| C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B) | $ |
| D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW | $ |

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

For Calendar Year 1974 or Fiscal Year Ending ................................., 19......

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
☐ INDIVIDUAL
☐ CORPORATION
☐ PARTNERSHIP
☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1973 Detroit Income Tax $.........................; 1b. Your Estimate of 1974 Detroit Income Tax ........ $
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 ........
3. ESTIMATED TAX (line 1b less line 2) ........ $
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☐ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100% $
5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit → $
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ........ $

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

DATE

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

For Calendar Year 1974 or Fiscal Year Ending ................................., 19...... 1974

NAME(S) (PRINT OR TYPE) [illegible] SALES, INC.

ADDRESS [illegible] LIVERNOIS

CITY D[illegible], STATE MICHIGAN POSTAL ZIP CODE 48[illegible]

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
☐ INDIVIDUAL
☐ CORPORATION
☐ PARTNERSHIP
☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1973 Detroit Income Tax $ 219.04; 1b. Your Estimate of 1974 Detroit Income Tax ........ $ [illegible]
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 ........
3. ESTIMATED TAX (line 1b less line 2) ........ $ [illegible]
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☐ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100% $
5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit → $ [illegible]
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ........ $ -0-

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

SCHEDULE [illegible]—SHAREHOLDERS' SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

| | (1) Name and Address of Each Shareholder | (2) Social Security Number | (3) Number of Shares |
|---|---|---|---|
| (a) | [illegible] [illegible] | [redacted] | [illegible] |
| (b) | [illegible] MARCUS [illegible] DR., MIAMI, FLA [illegible] | [redacted] | 7[illegible] |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

| | (4) [illegible] income (schedule K, total of lines 4 and 8, U.S. 1120-S) | (5) [illegible] line 5, or page 2, schedule B, line 6 | (6) Amount to be used by shareholder on [illegible] line 35 or on page 2, schedule [illegible], line 43) difference between column 4 and column 5 (see instructions) |
|---|---|---|---|
| (a) | $ 38,7[illegible]7.35 | $ 38,7[illegible]7.35 | $ -0- |
| (b) | 38,7[illegible]7.36 | 38,7[illegible]7.36 | -0- |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

TAX COMPUTATION SCHEDULE

C of D-15-DIT-3 (Rev. 8-73)

| | |
|---|---|
| A. TOTAL DETROIT INCOME EXPECTED IN 1974 | $ |
| B. EXEMPTIONS ($600.00 FOR EACH EXEMPTION) | $ |
| C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B) | $ |
| D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW | $ |

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

**For Calendar Year 1974 or Fiscal Year Ending................................, 19....**

1974

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1973 Detroit Income Tax $......................; 1b. Your Estimate of 1974 Detroit Income Tax ....... $

2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974.........

3. ESTIMATED TAX (line 1b less line 2) ........ $

4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☐ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100% $

5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit → $

6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)........ $

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE

V DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

**For Calendar Year 1974 or Fiscal Year Ending................................, 19.......**

1974

NAME(S) (PRINT OR TYPE) Gold Cleaners, Inc.

ADDRESS 15135 Livernois

CITY Detroit STATE Michigan POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☒ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1973 Detroit Income Tax $ 1,580.53 1b. Your Estimate of 1974 Detroit Income Tax ....... $ 1,600.00

2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974.........

3. ESTIMATED TAX (line 1b less line 2) ........ $ 1,600.00

4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☒ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100% $ 400.00

5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit → $

6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)........ $ 400.00

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX
TAX COMPUTATION SCHEDULE

C of D-15-D173 (Rev. 6-73)

| | |
|---|---|
| A. TOTAL DETROIT INCOME EXPECTED IN 1974 | $ |
| B. EXEMPTIONS ($600.00 FOR EACH EXEMPTION) | $ |
| C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B) | $ |
| D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW | $ |

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

For Calendar Year 1974 or Fiscal Year Ending ........................, 19

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY    STATE    POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1973 Detroit Income Tax $........................; 1b. Your Estimate of 1974 Detroit Income Tax ....... $

2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 ..........

3. ESTIMATED TAX (line 1b less line 2) .......... $

4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☐ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100% $

5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit ——→ $

6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .......... $

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

For Calendar Year 1974 or Fiscal Year Ending ........................, 19........ 1974

NAME(S) (PRINT OR TYPE) [illegible] SALES, INC.

ADDRESS [illegible] LIVERNOIS

CITY [illegible], MICHIGAN    STATE    POSTAL ZIP CODE [illegible]

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1973 Detroit Income Tax $ 219.04; 1b. Your Estimate of 1974 Detroit Income Tax ....... $ [illegible]

2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 ..........

3. ESTIMATED TAX (line 1b less line 2) .......... $ [illegible]

4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☐ Apr. 30, 1974—1/4; ☐ June 30, 1974—1/3; ☐ Sept. 30, 1974—1/2; ☐ Jan. 31, 1975—100% $

5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit ——→ $ [illegible]

6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .......... $ —0—

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

## SCHEDULE F — SHAREHOLDERS SHARE OF INCOME AND CREDITS

(If additional space is needed, attach schedule)

| | (1) Name and Address of Each Shareholder | (2) Social Security Number | (3) Number of Shares |
|---|---|---|---|
| (a) | EARL RUBY<br>[illegible] STONEY RIVER, BIRM. MICH. | [redacted] | 7,5[illegible] |
| (b) | ESTATE OF GEORGE MARCUS<br>69 W. WASHINGTON #1150 CHICAGO, ILL. 60602 | | 7,500 |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

| | (4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S) | (5) Distributive income from page 1, line 5, or page 2, schedule B, line 6 | (6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions) | (7) Enter here and on form MI-1040, page 1, line 25 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (see instructions) |
|---|---|---|---|---|
| (a) | $ 9,169.69 | 9,169.69 | | [illegible] |
| (b) | 9,169.69 | 9,169.69 | | [illegible] |
| (c) | | | | |
| (d) | | | | |
| (e) | | | | |
| (f) | | | | |
| (g) | | | | |
| (h) | | | | |
| (i) | | | | |
| (j) | | | | |

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

TAX COMPUTATION SCHEDULE

C of D-15-DIT-J (Rev. 8-74)

| | |
|---|---|
| A. TOTAL DETROIT INCOME EXPECTED IN 1975 | $ |
| B. EXEMPTIONS ($600.00 FOR EACH EXEMPTION) | $ |
| C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B) | $ |
| D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW | $ |

## D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ................, 19......

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1974 Detroit Income Tax $..........; 1b. Your Estimate of 1975 Detroit Income Tax ........ $

2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 ........

3. ESTIMATED TAX (line 1b less line 2) ........ $

4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% $

5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → $

6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ........ $

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ________

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

**DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE**


## D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ................, 19......


NAME(S) (PRINT OR TYPE) COBO-RUMAR SALES, INC.

ADDRESS 18135 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☒ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1974 Detroit Income Tax $ 367.39; 1b. Your Estimate of 1975 Detroit Income Tax ........ $ 400.00

2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 ........

3. ESTIMATED TAX (line 1b less line 2) ........ $ 400.00

4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☒ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% $ 100.00

5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → $

6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ........ $ 100.00

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ________

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

SCHEDULE F — SHAREHOLDERS SHARE OF INCOME AND CREDITS
(If additional space is needed, attach schedule)

| | (1) Name and Address of Each Shareholder | (2) Social Security Number | (3) Number of Shares |
|---|---|---|---|
| (a) | EA[illegible] RUBY<br>4380 STONEY RIVER DR. BIRM. MI 48010 | [redacted] | 7,500 |
| (b) | ESTATE OF GEORGE MARCUS<br>69 W. WASHINGTON #1150 CHICAGO, ILL 60602 | | 7,500 |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

| | (4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S) | (5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6 | (6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions) | (7) Enter here and on form MI-1040, page 1, line 25 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (see instructions) |
|---|---|---|---|---|
| (a) | $ 36,331.38 | 36,331.38 | | 91.94 |
| (b) | 36,331.37 | 36,331.37 | | 91.94 |
| (c) | | | | |
| (d) | | | | |
| (e) | | | | |
| (f) | | | | |
| (g) | | | | |
| (h) | | | | |
| (i) | | | | |
| (j) | | | | |

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

TAX COMPUTATION SCHEDULE

C of D-15-DIT-J (Rev. 8-74)

| | |
|---|---|
| A. TOTAL DETROIT INCOME EXPECTED IN 1975 | $ |
| B. EXEMPTIONS ($600.00 FOR EACH EXEMPTION) | $ |
| C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B) | $ |
| D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW | $ |

**D-1040-ES** CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX **1975**

For Calendar Year 1975 or Fiscal Year Ending ........................, 19 ....

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
☐ INDIVIDUAL
☐ CORPORATION
☐ PARTNERSHIP
☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1974 Detroit Income Tax $............; 1b. Your Estimate of 1975 Detroit Income Tax ........ $
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 ....
3. ESTIMATED TAX (line 1b less line 2) ........ $
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% $
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → $
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ........ $

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

**D-1040-ES** CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX **1975**

For Calendar Year 1975 or Fiscal Year Ending ........................, 19 ....

NAME(S) (PRINT OR TYPE) [illegible] CLEANERS, INC.

ADDRESS 18135 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
☐ INDIVIDUAL
☒ CORPORATION
☐ PARTNERSHIP
☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1974 Detroit Income Tax $ 1,469.26; 1b. Your Estimate of 1975 Detroit Income Tax ........ $ 1,600.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 ....
3. ESTIMATED TAX (line 1b less line 2) ........ $ 1,600.00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☒ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% $ 400.00
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → $ 130.74
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ........ $ 269.26

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration. DATE

## SCHEDULE F — SHAREHOLDERS SHARE OF INCOME AND CREDITS

(If additional space is needed, attach schedule)

| | (1) Name and Address of Each Shareholder | (2) Social Security Number | (3) Number of Shares |
|---|---|---|---|
| (a) | CARL RUBY 4380 STONEY RIVER, BIRM. MICH. | [redacted] | 7,5[illegible] |
| (b) | ESTATE OF GEORGE MARCUS 69 W. WASHINGTON #1150 CHICAGO, ILL. 60602 | | 7,500 |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

| | (4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S) | (5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6 | (6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions) | (7) Enter here and on form MI-1040, page 1, line 25 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (see instructions) |
|---|---|---|---|---|
| (a) | $ 9,169.69 | 9,169.69 | | [illegible] |
| (b) | 9,169.69 | 9,169.69 | | [illegible] |
| (c) | | | | |
| (d) | | | | |
| (e) | | | | |
| (f) | | | | |
| (g) | | | | |
| (h) | | | | |
| (i) | | | | |
| (j) | | | | |

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975
TAX COMPUTATION SCHEDULE

C of D-15-DIT-J (Rev. 8-74)

| | |
|---|---|
| A. TOTAL DETROIT INCOME EXPECTED IN 1975 | $ |
| B. EXEMPTIONS ($600.00 FOR EACH EXEMPTION) | $ |
| C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B) | $ |
| D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW | $ |

## D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ................................, 19......

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1974 Detroit Income Tax $..........................; 1b. Your Estimate of 1975 Detroit Income Tax ........ $
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 ..........
3. ESTIMATED TAX (line 1b less line 2) .......... $
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% $
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → $
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .......... $

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ______

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

## D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ................................, 19......

NAME(S) (PRINT OR TYPE) COBO-RUMAR SALES, INC.

ADDRESS 18135 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☒ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1974 Detroit Income Tax $ 367.39; 1b. Your Estimate of 1975 Detroit Income Tax ........ $ 400.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 ..........
3. ESTIMATED TAX (line 1b less line 2) .......... $ 400.00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☒ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% $ 100.00
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → $
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .......... $ 100.00

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ______

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration. DATE

## SCHEDULE F — SHAREHOLDERS SHARE OF INCOME AND CREDITS

(If additional space is needed, attach schedule)

| | (1) Name and Address of Each Shareholder | (2) Social Security Number | (3) Number of Shares |
|---|---|---|---|
| (a) | EA[illegible] RUBY<br>4380 STONEY RIVER DR. BIRM. MI 48010 | [redacted] | 7,500 |
| (b) | ESTATE OF GEORGE MARCUS<br>69 W. WASHINGTON #1150 CHICAGO, ILL 60602 | | 7,500 |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |
| (h) | | | |
| (i) | | | |
| (j) | | | |

| | (4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S) | (5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6 | (6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions) | (7) Enter here and on form MI-1040, page 1, line 25 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (see instructions) |
|---|---|---|---|---|
| (a) | $ 36,331.38 | 36,331.38 | | 91.94 |
| (b) | 36,331.37 | 36,331.37 | | 91.94 |
| (c) | | | | |
| (d) | | | | |
| (e) | | | | |
| (f) | | | | |
| (g) | | | | |
| (h) | | | | |
| (i) | | | | |
| (j) | | | | |

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

## TAX COMPUTATION SCHEDULE

C of D-15-DIT-J Rev. 8-74

| | |
|---|---|
| A. TOTAL DETROIT INCOME EXPECTED IN 1975 | $ |
| B. EXEMPTIONS ($600.00 FOR EACH EXEMPTION) | $ |
| C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B) | $ |
| D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW | $ |

## D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ........................, 19 ......

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
☐ INDIVIDUAL
☐ CORPORATION
☐ PARTNERSHIP
☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1974 Detroit Income Tax $..................; 1b. Your Estimate of 1975 Detroit Income Tax ........ $
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 ........
3. ESTIMATED TAX (line 1b less line 2) ........ $
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% $
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → $
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ........ $

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

## D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ........................, 19 ......

NAME(S) (PRINT OR TYPE) [illegible] CLEANERS, INC.

ADDRESS 18135 LIVERNOIS

CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
☐ INDIVIDUAL
☒ CORPORATION
☐ PARTNERSHIP
☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1974 Detroit Income Tax $ 1,469.26; 1b. Your Estimate of 1975 Detroit Income Tax ........ $ 1,600.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 ........
3. ESTIMATED TAX (line 1b less line 2) ........ $ 1,600.00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☒ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% $ 400.00
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → $ 130.74
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ........ $ 269.26

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

I CERTIFY THAT THIS IS A CORRECT DECLARATION. This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration. DATE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

TAX COMPUTATION SCHEDULE

C of D–15-DIT-J (Rev. 8-74)

| | |
|---|---|
| A. TOTAL DETROIT INCOME EXPECTED IN 1975 | $ |
| B. EXEMPTIONS ($600.00 FOR EACH EXEMPTION) | $ |
| C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B) | $ |
| D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW | $ |

## D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ............, 19......

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☐ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

| | |
|---|---|
| 1a. Your 1974 Detroit Income Tax $..........; 1b. Your Estimate of 1975 Detroit Income Tax | $ |
| 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 | |
| 3. ESTIMATED TAX (line 1b less line 2) | $ |
| 4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% | $ |
| 5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → | $ |
| 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) | $ |

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

## D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ............, 19......

NAME(S) (PRINT OR TYPE) MARUBY, INC.

ADDRESS 18135 LIVERNOIS

CITY DETROIT, STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
- ☐ INDIVIDUAL
- ☒ CORPORATION
- ☐ PARTNERSHIP
- ☐ OTHER

DOCUMENT LOCATOR NUMBER

| | |
|---|---|
| 1a. Your 1974 Detroit Income Tax $ 98.22; 1b. Your Estimate of 1975 Detroit Income Tax | $ 100.00 |
| 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 | |
| 3. ESTIMATED TAX (line 1b less line 2) | $ 100.00 |
| 4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: ☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% | $ 100.00 |
| 5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → | $ 61.83 |
| 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) | $ 38.17 |

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

TAX COMPUTATION SCHEDULE

C of D-15-DIT-J (Rev. 8-74)

| | |
|---|---|
| A. TOTAL DETROIT INCOME EXPECTED IN 1975 | $ |
| B. EXEMPTIONS ($600.00 FOR EACH EXEMPTION) | $ |
| C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B) | $ |
| D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW | $ |

## D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ............, 19....

NAME(S) (PRINT OR TYPE)

ADDRESS

CITY STATE POSTAL ZIP CODE

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
☐ INDIVIDUAL
☐ CORPORATION
☐ PARTNERSHIP
☐ OTHER

KEEP THIS COPY FOR YOUR RECORDS

1a. Your 1974 Detroit Income Tax $.........; 1b. Your Estimate of 1975 Detroit Income Tax ........ $
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 ........
3. ESTIMATED TAX (line 1b less line 2) ........ $
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% $
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → $
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ........ $

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:

FINANCE DEPARTMENT — INCOME TAX DIVISION
104 CITY-COUNTY BUILDING
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

## D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX 1975

For Calendar Year 1975 or Fiscal Year Ending ............, 19....

NAME(S) (PRINT OR TYPE) MARUBY, INC.

ADDRESS 18135 LIVERNOIS

CITY DETROIT, STATE MICHIGAN POSTAL ZIP CODE 48221

YOUR SOCIAL SECURITY NUMBER [redacted]

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK TYPE OF DECLARATION
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☒ CORPORATION
☐ PARTNERSHIP
☐ OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1974 Detroit Income Tax $ 98.22; 1b. Your Estimate of 1975 Detroit Income Tax ........ $ 100.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 ........
3. ESTIMATED TAX (line 1b less line 2) ........ $ 100.00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:
☐ Apr. 30, 1975—1/4; ☐ June 30, 1975—1/3; ☐ Sept. 30, 1975—1/2; ☐ Jan. 31, 1976—100% $ 100.00
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit → $ 61.83
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) ........ $ 38.17

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER ____________

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

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Signature of Taxpayer. Spouse also if joint declaration.

DATE